



Enquiries to: #JAC

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Date : September 2025

To: ALL MEMBERS OF THE JOINT AUDIT COMMITTEE

- i. Zoe Rice (Chair), John Vanstone, James Madsen, Nassir Mahmood
- ii. Chief Constable ("CC"), CFO for CC and Relevant Officers
- iii. The Police & Crime Commissioner ("PCC")
- iv. The CFO and CEO for the PCC
- v. External and Internal Auditors

Dear Member

NOTICE OF MEETING

You are invited to a meeting of the **Joint Audit Committee** to be held in the Avon Room, Police and Fire HQ at **13:00** on **24 September 2025**.

Joint Audit Committee Members are invited to attend a pre-meeting at 10:00 and a Members Briefing session at 11:00, both also in person at Police and Fire HQ.

A Microsoft Teams link will also be available for those unable to attend in person.

The agenda for the meeting is set out overleaf.

Yours sincerely

Vicky Ellis
Secretariat Manager
Office of the Police and Crime Commissioner

INFORMATION ABOUT THIS MEETING

(i) Car Parking Provision

Visitor Car Parking is available via Weatherly Drive, please follow the directions

(ii) Wheelchair Access

The Meeting Room has access for wheelchair users and there will be a disabled parking bay nearby, this is within the main car parking area and will need to be accessed via the intercom with reception using the staff entrance. Please let us know in advance if you will require this so that we can make arrangements with reception.

(iii) Emergency Evacuation Procedure

The attention of Members, Officers and the public is drawn to the emergency evacuation procedure for the **Avon Room**: Follow the Green Fire Exit Signs to the Assembly Point B in the North Car Park.

(iv) If you have any questions about this meeting, require special facilities to enable you to attend. If you wish to inspect Minutes, reports, or a list of the background papers relating to any item on this agenda, please contact:

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(v) REPORT NUMBERS CORRESPOND TO AGENDA NUMBER

AGENDA

24 September 2025, 13:00 – 16:00

1. Apologies for Absence

2. Emergency Evacuation Procedure

In the event of an emergency, the evacuation procedure for the **Avon Room** is as follows: Follow the Green Fire Exit Signs to the Assembly Point B in the North Car Park.

3. Declarations of Gifts/Offers of Hospitality

To remind Members of the need to record any personal interests or any **prejudicial interest** relating to the agenda and disclose any relevant receipt of offering of gifts or hospitality

4. Public Access

(maximum time allocated for this item is 30 minutes)

Any member of the public wanting to attend a JAC meeting must submit a written application and secure written agreement of the JAC Chair. Statements and/or intentions to attend must be received no later than 12.00 noon on the working day prior to the meeting and should be emailed to JAC@avonandsomerset.pnn.police.uk

The JAC Chair reserves the right to refuse or suspend access if there is any security risk to the public or a member of the public's behaviour is disruptive in any manner. A member of the public may only address the meeting, for a maximum of five minutes, where a statement has been previously provided to the JAC Chair and prior sanction has been granted.

5. Minutes of the Joint Audit Committee Meeting held on 2 July 2025 (Report 5) 13:00

6. Office of the Police and Crime Commissioner Strategic Risk Register (Report 6) 13:15

7. Constabulary Strategic Risk Register and Verbal Organisational Risk Update from the Chief Constable/ Deputy Chief Constable (Report 7) 13:30

8. Annual Accounts and Governance Statement – responses to JAC Members Q&A (Report 8) 14:00

Break 14:30 - 14:40

9. External Audit: (Report 9) 14:40

- a) 2024-25 Joint Audit Findings Report
- b) 2024-25 Joint Auditors Annual Report
- c) Letter of Representation – Police and Crime Commissioner Group
- d) Letter of Representation – Chief Constable

10. **Business from the JAC 14:55**
 - a) Governance and Scrutiny Board Update (Oral Update)
 - b) Change Programme Report
 - c) PEEL Progress Report

 11. **Internal Audit (Report 11): 15:15**
 - a) SWAP Quarterly Update
 - b) Proposed Internal Audit Plan for Q3 and Q4
 - c) ASP Criminal Justice – Follow Up Report
 - d) ASP Interpreters VFM Review – Final Report
 - e) ASP Evidential Property Stores Management – Final Report
 - f) Internal Audit Progress Review (ASP Report)
 - g) Ammunition and Armoury – ASP Update
 - h) Fleet Manager Report – ASP Update
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Part 2

Items for consideration without the press and public present

12. **Business from the JAC 15:50**
 - a) Update on IOPC Investigations
 - b) ERP

POLICE AND CRIME COMMISSIONER FOR AVON AND SOMERSET**MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON WEDNESDAY 2 JULY 2025 AT 13:00. MEETING HELD VIRTUALLY VIA TEAMS.****Members in Attendance**

Zoe Rice

John Vanstone

James Madsen

Nassir Mahmood

Officers of the Constabulary in Attendance

Sarah Crew, Chief Constable

Jon Reilly, Deputy Chief Constable

James Davis, Delivery Manager – Portfolio

Sharon Quantick, Director – Finance and Business Services

Emma Snailham, Corporate Business Partner Financial

Nick Falconer, Delivery Manager – Transport Services

Louise Hutchison, Chief Officer – People and Organisational Development (part of the meeting)

Mark Edgington, Chief Superintendent

Robert Cheeseman, Head of Tactical Support Teams (part of the meeting)

Hardy Hussain, Blackrock Specialist Training Centre Chief Firearms Instructor

Thomas Wrathall, Deputy Armourer

Nick Lilley, Director of Information Technology

Officers of the Office of the Police and Crime Commissioner (OPCC)

Andy Champness, Temp Chief of Staff

Paul Butler, OPCC CFO

Ben Valentine, OPCC Senior Performance and Governance Manager

Vicky Ellis, OPCC Secretariat Manager

Also in Attendance

Clare Moody, Police and Crime Commissioner

Juber Rahman, SWAP

Charlotte Wilson, SWAP

Julie Masci, Grant Thornton

Becky Greave, Grant Thornton

Linnet Tutcher, Grant Thornton

13. Apologies for Absence

David Daw

Nick Adams, Constabulary CFO

Alice Ripley, OPCC Chief of Staff

14. Emergency Evacuation Procedure

The emergency evacuation procedure for each TEAMS call participant was left for them to determine.

15. Declarations of Interest / Gifts / Offers of Hospitality

Zoe Rice declared an interest in relation to Report 6 as she is employed by an Integrated Care Board. It was agreed that there was no conflict of interest, but the information was stated in the interest of transparency.

16. Public Access

There had been no requests for public access received before the 12.00 noon deadline the working day prior to the meeting.

17. Minutes of the Joint Audit Committee (JAC) Meeting held on 11 March 2025 (Report 5)

RESOLVED THAT the minutes of the meeting held on 11 March 2025 were confirmed as a correct record.

Action update:

Minute 32 The action plan for Police and Crime Plan will be shared with members once it is available. This is a large document which enables the OPCC to prioritise and track activity and is not a product that can be shared with the committee. It will be used to inform updates on the Police and Crime Plan moving forward and the JAC would have sight of actions through the risk register. **Close action.**

Minute 44 The Director of IT believed Box would provide the solution and agreed to do some work on this and provide an update at next meeting.

Minute 46 (ii) Revised risk report was presented to Members in the pack. ASP believed it provided greater clarity on risk overview, mitigations, and objective risk assessment scoring but recognised the number of organisational risks need to more overtly link to the corporate risk register. Action remained open for Members to check this is happening.

Minute 49d (ii) Members had received an ERP report and this had been added as a standing agenda item. **Close action.**

Minute 8 The Assurance Map had been provided to Members for their review and would be discussed at the Members Pre-brief ahead of the next meeting. **Close action.**

Minute 11 The DCC provided an oral update to members on progress against the 16 PEEL AFIs. 4 had been closed in relation to the call centre, 2 closed in Internet Child Abuse Team and 2 further were anticipated to be complete in Occupational Health and Management of Sex Offenders and Violent Offenders. Timelines were in place to close the remaining 10. Members noted the positive progress and requested a brief written update be incorporated into a standing report for future meetings.

Minute 12 (iii) SWAP had added a lesson learned ERP review to the internal audit pipeline for consideration for future audit plans. **Close action.**

Minute 12 (iv) ASP are in the process of reviewing all Business Continuity Plans and will ensure telephone numbers are checked once the review is complete. **Close action.**

18. Office of the Police and Crime Commissioner (OPCC) Strategic Risk Register (Report 6)

It was accepted that Members had read the report, and changes had been highlighted within and the Chair moved straight to questions.

Members noted that one risk around commissioned services had reduced and sought to understand the rationale for this. Members were advised this was due to more certainty in the area and some concerns not having materialised. When compared to other risks for the OPCC it was more appropriate this one was reduced to Amber.

Members also highlighted the apparent discrepancy between staff retention and capacity in South West Forensics and the proposal to cut the finances for the department by 3 – 5%. It was noted that regional collaborations had seen the governance tightened and the requirement to make savings brought in to line with requirements on police forces individually. The region had worked hard to secure staff and had seen some investment in that area.

Members highlighted the internal audit opinion later in the pack which affirmed the risks reflected around public contact. The new IT system for OPCC had been implemented and was expected to address the risks set out in the risk register and in the audit report.

The Board discussed how the risk register was used to inform and identify areas of focus for Internal Audits and the new contact management system was stated as an example of that process.

19. Constabulary Strategic Risk Register and Oral Organisational Risk Update from the Chief Constable (Report 7)

The Chief Constable provided an oral update as a reflection on the risks discussed previously and outlining progress. The Chief focused on the red-rated risks: public confidence, workforce, service delivery (HMICFRS gradings), and financial context. While confident in the mission, vision, values, and strategy, there is a recognised need to accelerate transformational change alongside business continuity. The Chief highlighted three strategic shifts underway:

- **Structural Change:** First phase of geographic model goes live on 3 November, with local command teams established in Bristol, Somerset, and North East. Chief Superintendents appointed; Superintendent roles being clarified.
- **Performance Focus:** Alignment of Neighbourhood Policing (NHP) and Patrol Teams with Local Authority footprints to improve accountability and address one Area for Improvement (AFI).
- **Leadership Approach:** Emphasis on service leadership and cultural change, supported by coaching for Chief Officer Group (COG), directors, and senior managers.

The Chief Constable shared operational and programme updates and risks:

- ERP Programme identified as a significant risk, though partner and internal optimism may help mitigate.
- 70 officers redeployed into NHP, forming 8 Local Policing Areas – positive impact noted. Early performance improvements had been observed, particularly in control room abandonment rates.
- Police Legitimacy was added as a new strategic risk. Despite policy changes following the Institutional Racism (IR) statement, outcomes remain limited. Stop and Search figures have worsened; the deferred prosecution model was not yet effective.

- The national discourse about two-tier policing was impacting local confidence, with examples including incidents in Glastonbury and Bristol Downs, noting that ongoing conduct issues further undermine public trust.

The Chief noted the positive progression from inexperienced to experienced officers, as well as concerns raised about frontline staff working while unwell due to high demand, with potential impact on public experience and staff wellbeing.

The recent financial review had not materially altered the Medium-Term Financial Plan (MTFP), but final impact pending pay settlement and year-end funding confirmation was awaited. There would be a need for future investment to mitigate identified risks.

The Chief Constable also highlighted emerging risks in digital and Artificial Intelligence (AI). Academic insights suggested digital readiness is at crisis point, requiring strategic investment in mindset and capability rather than technology alone. The workforce was not adequately prepared for AI-enabled crime and the national digital strategy lacked coordination. Public trust challenges were anticipated; particularly around facial recognition and a new strategic risk had been added to reflect this.

The Chief concluded by discussing the risk of disconnect with young people. Issues included serious youth violence, exploitation, knife crime, and radicalisation and there was a need for proactive engagement beyond safeguarding, especially with digitally aware youth. The Chief Constable noted the disproportionate impact on marginalised communities and those with SEND (Special Educational Needs) in particular. A strategic focus was required on partnerships (e.g., Criminal Justice, community) and root cause prevention.

Members sought assurance on testing the safety of the ASP IT systems against a cyber-attack. ASP were able to confirm regular tests are undertaken internally and by the national Police Digital Service.

Members noted the progress shown on the HMIC Areas For Improvement and thanked ASP for the clearer report.

The Committee discussed the challenges involved in the use of AI for the workforce – mindful of enabling staff to feel confident to use it whilst being alert to the risks associated with it and ASP described the work they were doing to address this.

The Committee discussed the amount of change ASP had to deliver with the implementation of the ERP system and the geographical model changes and Members requested a 2 page summary of their intentions to provide insight to the geographic model plans.

RESOLVED THAT ASP would provide a 2 page summary document of their new geographical model and Members requested this as the topic for their December Pre-Meet.

20. **Annual Accounts and Governance Statement (Report 8):**

a) Informing Risk Assessment

In line with auditing standards, external auditors are required to make specific enquiries of management regarding fraud, accounting methodologies, and related parties. A

consolidated document has been provided for Members to review management responses and raise any concerns or observations.

External auditors noted that fraud risks extend beyond individual commercial gain and include potential financial misrepresentation. Emphasis was placed on ensuring robust controls and accurate general ledger entries.

It was noted the going concern principle is applied differently in the public sector, focusing on continuity of service. The Medium-Term Financial Plan (MTFP) supports this assessment and is considered as part of the Value for Money work. Any concerns would be flagged through that process.

Members raised concerns that they had not had full visibility of the MTFP, having only seen summary figures and suggested that they should have access to the full document to scrutinise assumptions, particularly around savings.

Discussion acknowledged the extensive governance structures within the OPCC and ASP, including scrutiny at Strategic Planning Meeting, Constabulary Management Board, Governance and Scrutiny Board, and Finance & Asset Committee. While the JAC plays a role in governance, accountability for service delivery ultimately rests with the Chief Constable and the PCC.

The MTFP is typically shared around mid-December, with a narrow window for review before submission to the Police and Crime Panel. The importance of ensuring timely access to key documents for the JAC was recognised.

RESOLVED THAT: It was agreed to explore ways to ensure Members receive the information they need in a timely and transparent manner.

b) Draft Annual Accounts and Governance Statement

The Chair acknowledged the work that had been undertaken in creating the draft accounts. ASP were invited to highlight any information of note before the Chair outlined the process for Members to submit questions ahead of the next meeting.

It was highlighted that:

- the new leases standard had been implemented and there would be changes in the accounts representative of that.
- There might be presentational changes to the accounts as the audit progressed.
- The public inspection of accounts had commenced.
- Full audited accounts were anticipated to be finalised for September.

Members were invited to submit their written questions after the meeting and by 31 July 2025, the ASP Finance team would provide responses at the next JAC Meeting.

Members discussed whether all questions and answers would be published.

RESOLVED THAT:

- i) Members would submit written questions on the accounts by 31 July 2025, with responses being provided at the next meeting.
- ii) The Chair and the OPCC CFO would discuss how the questions would be published.

21. External Audit (Report 9)

a) Progress Report

The External Audit was progressing in line with the plan and work was underway. References to external documents had been referenced in the report for information and were not part of the formal audit process.

b) Joint Audit Plan

The External Auditors provided an overview of the key elements of the 2024/25 accounts and brought Members' attention to significant risks summarised on page 12 of the report, with further detail provided on pages 14–17. These risks are consistent with those identified in the previous year and relate to management controls and pension liability. No risks have been identified in Value for Money.

Although no new significant risks had been elevated, an area of focus had been identified due to the implementation of IFRS 15 this year. While no major issues are anticipated, the audit would pay particular attention to the completeness and accuracy of lease identification and reporting, ensuring all leases have been captured and correctly reflected in the accounts.

22. Business from the JAC:

a) Governance and Scrutiny Board (GSB) Update

There was no further update provided at the meeting.

b) Update on Independent Office of Police Conduct (IOPC) Investigations

Members noted the written report provided by the Deputy Chief Constable.

c) JAC Annual Report

Members were invited to submit any amends or questions in relation to the JAC Annual Report.

d) ERP

The final Business Case for the ERP programme had received approval following a comprehensive discussion at the Constabulary Management Board. Key areas addressed included the rationale for change, programme progression, cost escalation, lessons learned, and the actions being taken forward.

No financial write-offs had been required in relation to the ERP programme. However, additional costs had been incurred and were now reflected in the MTFP. Adequate provisions had been made for the current year, although a £600k cost not previously provisioned would be managed following receipt of revised programme details.

Lessons learned had been actively captured and most associated actions were now complete. The importance of experienced personnel was emphasised, and assurance had been obtained regarding the capability of the new delivery partner. This included

confirmation of architectural control and technical expertise through reference checks. The partner was known to have a substantial UK-based workforce and was considered well-positioned to meet delivery timescales. Measures had been taken to mitigate risks associated with single points of failure.

It was noted that the report contains technical content, and a request was made to ensure that all abbreviations are written in full upon first use. Lessons learned were being documented proactively through the Programme Management Office (PMO), with a formal session scheduled for August.

The programme had a robust resource plan in place. While a detailed project plan with a critical path was still under development, preparatory work remained ongoing and conditions were in place to support effective delivery. A cautious approach was being taken to planning and timescale setting.

RESOLVED THAT: written updates on the ERP programme would continue to be provided to Members and included as a standing agenda item.

23. Internal Audit (Report 11):

a) Internal Audit Annual Opinion and Report

Members sought to understand the process were there to be any disagreement on Audit findings. Instances of disagreement with internal audit findings were rare and this was thought to be due to SWAP's agile approach and early engagement with auditees to help ensure transparency and collaboration and reduce the likelihood of disputes. Where concerns have arisen, feedback had been provided on draft reports, with requests for retesting or revalidation. No fundamental disagreements had been reported.

Members highlighted the overall score of 97% for client feedback, though the response rate was low at 25%. CFOs were asked to encourage responses to improve oversight and assurance.

It was noted last year's audits included 9 reasonable and 1 limited assurance; this year showed 6 reasonable and 4 limited. SWAP confirmed that this was still sufficient for them to give an overall 'Reasonable Assurance' opinion rather than a 'Limited Assurance' opinion. Concerns were raised about the use of sub-categories within "reasonable" ratings, which may dilute clarity. SWAP confirmed they are reviewing their assurance rating framework. The challenge of meaningful summarisation through the use of one word assessment was acknowledged.

Members noted that given the challenges identified, it had been reassuring to read that SWAP noted the organisation as supportive and responsive to audit findings. This was recognised as a positive and worth celebrating.

b) SWAP Quarterly Update

SWAP highlighted some changes since the SWAP Quarterly Update had been issued:

- the property stores audit had been finalised and would be presented at the next Committee
- two audits from 2024/25 were expected to be ready for the next Committee
- all audits for 2025/26 were in progress

- the ICT contract management audit had been deferred to ease pressure on IT teams and to allow completion of other IT-related audits
- two regional audits had been agreed – motor insurance and collaborative governance review.
- the audit on ERP was in the pipeline discussions being held with the CFOs.

Members suggested a post implementation audit on ERP may be of more value.

The Committee discussed the regional vetting audit which had been halted. This had been due to a regional review that had recently completed and covered the planned scope of the SWAP audit.

The Committee discussed the other governance structures within ASP that also provide assurance and members were assured that SWAP would be able to raise any concerns if they felt areas were being missed.

RESOLVED THAT: Members requested a session on assurance mapping to inform their understanding at the next pre-meet.

c) ASP Armoury & Ammunition Management – Final Report

SWAP had provided a low limited assurance opinion with 8 Management Actions identified. The report had highlighted concerns around processes and systems but confirmed that deployment and use of weapons and ammunition had been appropriate.

ASP Armoury staff provided an oral update on changes that had been made to the systems following the audit to address the mistakes that had been identified and advised on training that had been provided to staff.

Members sought assurance that progress had been made on the actions and requested a written update from ASP ahead of the next meeting.

Members also noted that two reports had been distributed which both stated they were final and sought to understand what had changed. SWAP confirmed they were comfortable with the updated report which had included clarification on the completion of the investigation, the update to software and the training.

Since the report ASP had revised processes and systems, increased the level of accountability and believed it was a more tightly controlled space.

RESOLVED THAT: Members would receive a written update on the actions in response to the Armoury and Ammunition Audit in advance of the next meeting and an update on the planned follow up audit in response to the limited assurance opinion.

d) ASP OPCC Statutory Functions - Final Report

SWAP had provided a high limited assurance opinion with 3 Management Actions identified.

Members highlighted the move to the new digital system for members of the public contacting the PCC and sought to understand the extent the OPCC relied on digital. The OPCC confirmed the system was used internally to manage the work and responses and

members of the public could continue to contact the PCC by telephone, post as well as electronically.

Members also highlighted the absence of a policy and were assured the development of a policy was one of the actions and would be completed by March 2026 at the latest to allow the new system and ways of working to bed in. The PCC confirmed there were already policies in place around timelines and procedures.

e) ASP User Access Management - Final Report

SWAP had provided a reasonable assurance opinion.

No concerns were identified around the action which was already underway and IT would work with HR colleagues to complete the action. It was noted that with the new system the procedures for handling career breaks would be automated.

f) Police Regional Review – Recruitment and Retention Benchmarking Review

This was an advisory report and no assurance opinion was required.

Members noted that there was useful information in both the regional audits. A follow up was expected in 2 to 3 months.

g) Police Regional Review – Telematics

This was an advisory report and no assurance opinion was required.

RESOLVED THAT: the Fleet Manager would provide a written report for the next meeting outlining the how the report had been used, what learning had been taken and what actions were taken.

h) ASP Key Financial Controls – Corporate Credit Cards – Follow Up Report

This report was noted and all actions were complete.

The meeting concluded at 15:52

CHAIR

ACTION SHEET

MINUTE NUMBER	ACTION NEEDED	RESPONSIBLE MEMBER/ OFFICER	DATE DUE
Minute 44 Action updates 18 December 2024	Residual action for PCC CFO to investigate secure document sharing process.	PCC CFO	September 2025
Minute 46 (ii) Constabulary Risk Register 18 December 2024	OCC CFO to review the linkage and number of organisational risks to ensure accurately reflects the position on the corporate risk register.	OCC CFO	September 2025
Minute 11 Avon and Somerset PEEL Assessment 2023-2025 11 March 2025	A written report on ASP progress against PEEL AFIs would be provided regularly to Members.	DCC	September 2025
Minute 19 Constabulary Risk Register 2 July 2025	ASP would provide a 2 page summary document of their new geographical model and Members requested this as the topic for their December Pre-Meet	Delivery Manager - Portfolio	September 2025
Minute 20a Informing Risk Assessment 2 July 2025	It was agreed to explore ways to ensure Members receive the information they need in a timely and transparent manner.	CFOs	September 2025
Minute 20b (i) Draft Annual Accounts and Governance Statement 2 July 2025	Members would submit written questions on the accounts by 31 July 2025, with responses being provided at the next meeting.	Members	31 July 2025
Minute 20b (ii) Draft Annual Accounts and Governance Statement 2 July 2025	The Chair and the OPCC CFO would discuss how the questions would be published.	Chair	September 2025
Minute 22d	Written updates on the ERP programme would continue to be	Director of IT	September 2025

ERP 2 July 2025	provided to Members and included as a standing agenda item.		
Minute 23c ASP Armoury & Ammunition Management 2 July 2025	Members would receive a written update on the actions in response to the Armoury and Ammunition Audit in advance of the next meeting and an update on the planned follow up audit in response to the limited assurance opinion	DCC	September 2025
Minute 23g Police Regional Review – Telematics 2 July 2025	The Fleet Manager would provide a written report for the next meeting outlining how the report had been used, what learning had been taken and what actions were taken.	Fleet Manager	September 2025



Office of the Police and Crime Commissioner for Avon and Somerset

Strategic Risk Register

September 2025

A Strategic Risk is anything that might impede the delivery of the organisational objectives. Risk management is the process by which these risks are identified, assessed and controlled. This risk register is the document which records these risks and related information.

Risk is assessed by considering the causes of the risk and the consequences if that risk were to happen. The scoring is therefore based on the likelihood multiplied by the impact. The below grids explain the scoring in more detail. Risk is about planning for the future so when considering the assessment it goes beyond current performance.

Impact	5 Extreme	5	10	15	20	25
	4 High	4	8	12	16	20
	3 Moderate	3	6	9	12	15
	2 Low	2	4	6	8	10
	1 Negligible	1	2	3	4	5
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
		Probability				

Probability	
5 Almost Certain	Likely to occur within a twelve-month time period, or about a 75% probability of occurrence
4 Likely	Likely to occur within a two-year time period, or about a 50% probability of occurrence
3 Possible	Likely to occur within a three-year time period, or about a 25% probability of occurrence
2 Unlikely	Likely to occur within a five-year time period, or about a 15% probability of occurrence
1 Rare	Likely to occur in a ten year period, or about a 5% probability of occurrence

Impact	
5 Extreme	• Fatality of any individual • Financial impact greater than £1/2 m • Vote of no confidence from Local Authorities - failed • National media attention • Government / HO intervention • Total disruption to service • Exceptional / long term reduction in public confidence
4 High	• Serious life-threatening injury of any individual • Financial impact greater than £1/4 m • Vote of no confidence from Local Authorities - failed • Regional media attention • Adverse comment by Minister / auditor • Major service disruption / reduction in public confidence
3 Moderate	• Serious non-life-threatening injury of any individual • Financial impact greater than £100k • Criticism from the Police and Crime Panel • Local media attention • Significant service disruption • Significant reduction in public confidence
2 Low	• Minor injury of any individual • Financial impact up to around £100k • Multiple thematic complaints • Some service disruption • Some reduction in public confidence
1 Negligible	• Slight injury of any individual • Low level financial loss • Isolated complaints • Minor service disruption • Minor / contained negative consequences

The unmitigated scores are the assessment based on the current position with no action taken or controls in place. The mitigated scores are based on the success of the controls (anticipated or actual) in reducing the risk.

It should be noted that the OPCC and the Constabulary are separate organisations and therefore each may assess the same risk as being at a different level.

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Governance Failure	SR1	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↔
Cause		Impact			
- There are too many 'priorities' for the ASP workforce and this may mean the Police & Crime Plan is not understood or prioritised. - Potential new duties and expectations of PCCs being created by central government, potentially without additional 'levers' to support delivery. Taking on new responsibilities means there are more likely to be governance failures whilst the team learn. - OPCC failure to engage on the design element of the '3 Ds' ways of working. - Joint Governance Framework complexity not fully understood in all aspects by ASP. - Failure to ensure effective risk management and support the delivery of service. - Information governance failure. - Ineffective scrutiny and oversight of services and outcomes delivered by the Constabulary including SPR. - Ineffective scrutiny and oversight of the OPCC Equality Duty. - Failure to ensure adequate transparency of the OPCC and/or the Constabulary. - Failure to ensure Chief Constable sets appropriate culture, ethics and values. - Lack of control/influence over Criminal Justice agencies or other partners.		- Lack of oversight and scrutiny of the Constabulary. - Failure to deliver the Police & Crime Plan (SR2). - Financial loss (SR3). - Reduced public confidence and trust. - Failure to deliver OPCC statutory requirements. - The Constabulary and/or OPCC will be inefficient/ineffective. - Damaged relationship with Constabulary, commissioned services or partners. - Government criticism or penalties. - Panel criticism. - Sub-standard performance results and poor inspection outcomes. - Risks not managed. - Failure to improve the delivery of the broader Criminal Justice Service.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
- Governance & Scrutiny Board (GSB). - OPCC Management Board (OMB) - oversight of performance, risks and issues and provides a formal decision making mechanism for internal (non-Constabulary) business. - Joint Governance Framework to be kept under review to ensure up-to-date and fit for purpose - OPCC HR policies and procedures being reviewed. - OPCC self-assessment of compliance with their Equality Duty. - Quarterly performance report and dashboard. - PCC and Chief Constable 1:1s. - OPCC attend CMB, SPM and other strategic meetings (open invitation from the CC). - Joint Audit Committee, External Audit, Internal Audit and annual governance statement. - Police and Crime Panel meetings. - COG attendance at weekly OPCC SLT. - Compliance with statutory reporting requirements. - Victim Services appointed and managed by the OPCC Commissioning Team. - Independent scrutiny panels for complaints, use of police powers & OOCd. - OPCC Information Governance Group oversees compliance with GDPR and DPA 2018. - PCC chairs the Local Criminal Justice Board - Review publication scheme and check website is compliant with relevant requirements. - ASP Leadership Days.	Sep-25	Director of P&A CoS	- A review of the Joint Governance Framework is ongoing, informed by guidance and best practice from a national level. A first draft will be with the PCC and Chief Constable in Sep-25. - Final tranche of policies released in Jun-25. A digital record is being kept when staff confirm they have read the documents with a few completions outstanding. - Legal review of policies and procedures carried out to ensure legal compliance. OPCC has decided to expand this work to include APCC self-assessment on equality and race, which was updated and reissued in autumn 2024. Will look at good practice from ASP. - New reporting template agreed for Police & Crime Plan 2024-29 Implementation Plan. First report will be on Q1 2025/26. - The internal audit report on governance concluded that the PCC and CC have an adequate and effective framework for risk management, governance and internal control. - Specified Information Order - quarterly performance reports and complaints overview on PCC website. - IOPC now publishing regular quarterly date and working with APCC and the IOPC to refine data sets with the aim of providing more useful insight for OPCCs.		
	Aug-25	CoS CFO Head of HR & BS			
	Sep-25	Director of P&A			
	Aug-25	PCC CoS CFO CoS CoS Director of P&P Director of P&A CFO PCC CoS Director of P&A	- Although the governance process is working well the outcomes do not necessarily reflect this. - Publication scheme has been updated and changes are being implemented. - Leadership days held in Jan/Feb-25 which sought to explain ASP priorities with a focus on service delivery to the public and the importance of one-to-one meetings between managers and teams.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver the Police and Crime Plan	SR2	Chief of Staff	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↓
Cause		Impact			
• Significant increases in recorded and allocated crime putting the ASP workforce under pressure and impact on service to the public. • Savings requirements will result in a significant reduction in Police Staff Investigators – this will reduce the capacity of CID and likely cause further impact on Patrol. • Savings requirements have resulted in a significant reduction in PCSOs – this will reduce the capacity to deliver Neighbourhood Policing. • Areas for Improvement (from PEEL) relate to significant areas of the Plan also. • Spontaneous operational needs divert resources from work that delivers against the Plan. • Prevention is hard to measure/evidence and needs more than the police to deliver. • Internal police culture and leadership at an operational level. • Male violence against women and girls carries significant volume and harm. • Limited capacity/capability within the Constabulary – inexperienced workforce (particularly in Patrol). • Positive Outcomes – not seeing the improvements hoped for. • Police response to ‘neighbourhood crimes’ does not meet public expectations. • Disproportionate outcomes particularly for Black, Asian, mixed and minoritised communities. • Workforce not representative of the communities of A&S; insufficient progress has been made. • Court backlogs means justice is not being delivered effectively or efficiently. • Limited control/influence over partnership agencies e.g. CJS. • More officers will result in more people going through an already overstretched criminal justice system. • Constabulary staff survey results show a decline in 2024. • Limited oversight of improvement activity and related outcomes. • Underpinning the delivery risk of all of this is the financial uncertainty and the increased public expectation from the additional funding that policing has received both through central government grant and local taxpayers’ increase in precept funding.		• Loss of legitimacy in the OPCC and Constabulary. • Loss of public confidence/trust in the OPCC and Constabulary. • Undermines the Peelian Principle of policing by consent. • Failure to keep people safe. • Failure to protect and support vulnerable people. • Failure to bring offenders to justice. • People will feel unsafe. • Police and Crime Panel criticism and/or fail to agree precept increase.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Government Neighbourhood Policing Guarantee. • Serious violence hotspot and ASB fund. • Project Bright Light – using the Soteria methodology to improve the response to Domestic Abuse. • Implementation Plan to support delivery of Police & Crime Plan 2024-29. • Governance & Scrutiny (GSB). • OPCC Business Plan focusses the work of the OPCC on supporting the Police & Crime Plan. • OPCC attend CMB and other strategic meetings (open invitation from the CC). • PCC and Chief Constable 1:1s. • Audits and Inspections (HMICFRS & SWAP) overseen by Joint Audit Committee. • Internal assurance mechanisms are in place to evaluate delivery of the Plan's objectives. • Oversight of all strategic constabulary data through Qlik.	Oct-25	CFO	• The national commitment aligns with Priority 1 of the Plan. • £4.6 million allocated to ASP for 2025/26. • ASP successfully bid for 70 additional officers. • Neighbourhood Tasking Teams deployed in each of the 8 LPAs. • Safe Streets Summer Initiative underway Jul-Sep 25.		
	Oct-25	Director of P&P Director of P&A	• Funding confirmed for the same level in 2025/26. • Academic findings reported Jun-25. ASP holding workshops to build a plan to respond to the findings.		
	Sep-25	CoS	• Implementation Plan and supporting processes agreed in Aug-25. Reporting going live from Sep-25 for Q1 2025/26.		
	Nov-25	Director of P&A CoS	• Plan and objectives will be refreshed for 2025/26 to incorporate the relevant parts of the Implementation Plan.		
			CoS PCC CFO CFO Director of P&A	• OPCC attendance at CMB and other committees and governance meetings which allows for OPCC to play an active role in ASP governance and feeding through points of escalation to GSB which follows this. • ASP governance and performance structure changed Sept-23; aligns with PEEL.	

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Financial incapability or ineffectiveness	SR3	CFO	4	5	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↓
Cause		Impact			
• Cost increases due to high inflation and interest rates. • Pay awards may exceed central government projections and effectively be unfunded. • Pressure on elements of savings plans due to performance challenges. • May not be able to achieve maximum precept increase from 2026/27 onwards. • Risks around pension funds due to wider economic impact. • Increasing pension costs for officers and staff schemes; although this will probably be funded. • Revenue and capital budgets not fully funded for term of MTFP. Diminishing potential for capital receipts. • Scale of capital programme increased. • National work will require local funding with limited control over decision making e.g. ESMCP, NPAS, national IT.		• Officer numbers protected so may lead to using officers in roles currently undertaken by civilians. • Failure to set a sustainable revenue budget or capital plan across the medium term. • Failure to meet heightened expectations of stakeholders. • Loss of public confidence. • Unable to fund expected service. • Unable to fund delivery of PCC priorities (SR2). • Unable to afford change. • Revenue budget underspends may undermine support from PCP for sustainable increases to the precept. • Failure to ensure value for money.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Spending Review 2025 – sets total police funding for the next three years until 2028/29 – with an average annual real growth of 1.7%. This includes estimated annual income from the Precept. • Home Office Police Efficiencies and Collaboration Programme. • Joint work on savings plans being progressed through clear governance process. Includes consideration of 'spend to save' plans. • Medium and long term financial planning. • Regular oversight of revenue & capital budget. • Maintain adequate risk-assessed reserves. • Subject to external and internal audit both overseen by the Joint Audit Committee. • Treasury Management strategy in place outcomes reviewed by CFOs. • HMICFRS inspection regime.		CFO CFO CFO CFO CFO CFO CFO	MTFP Forecast after planned savings: 2025/26 balanced 2026/27 -£4.6 million 2027/28 -£5.7 million 2028/29 -£8.9 million 2029/30 -£11.2 million <u>Key assumptions:</u> <i>Income – from 2026/27 core grant funding will increase by 0.9% p.a. and precept funding will increase by £10 in each of the years 26/27 and 27/28 then returning to 2% p.a. increase thereafter.</i> <i>Pay – will increase by 2.8% in 2526, 2.5% in 26/27 and 2.0% p.a. thereafter</i> <i>Inflation (non-pay) – 3.0% in 2024/25, decreasing to 2.0% p.a. thereafter</i>		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to act as the voice of local people	SR4	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↔
Cause		Impact			
● PCC establishing and building on public connections and networks. ● Failure to engage with the public and other stakeholders. ● Lack of public awareness of the PCC. ● Lack of public confidence in the PCC. ● Engagement methods do not always reach a wide audience or different communities or groups; failure to engage with young people.		● Loss of legitimacy. ● Failure to understand people's priorities and issues re policing and crime and which could be biased by only hearing those individuals already proactive/engaged. ● Police and Crime Plan and delivery not aligned to public concerns and priorities. ● Failure to hear the victim's voice may mean services do not meet the actual need. ● Police and Crime Panel criticism and/or fail to agree precept increase. ● Lack of public confidence in the PCC. ● Could undermine the working relationship between the Constabulary and OPCC. ● Low voter turnout in PCC elections. ● Loss of political support for the need for PCCs.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
● Police & Crime Plan consultation. ● Annual Precept Survey. ● PCC engagement programme. ● Overarching approach to communications with more focus on strategic priorities and objectives. ● Creation of tactical communications plans for particular workstreams (including public engagement/events) with ownership and delivery allocated to one person who is accountable. ● OPCC / ASP Corp Comms joint meetings. ● Calendar of regular media appearances / communications activities which will also link to national days or weeks where relevant. ● Stakeholder mapping and management. ● New contact management system to facilitate better contact analysis. ● Tackling Disproportionality programme supported by the OPCC ● Discharging good governance (SR1) and delivery of the Police and Crime Plan (SR2) are critical to ensuring confidence in the PCC. ● Gold Groups manage critical issues of public confidence in the police. ● A&S Police & Crime Survey collects data on public awareness of and confidence in the PCC.	Sep-25	Head of C&E	● First iteration of Implementation Plan reporting will be taken to the Police & Crime Panel in Sep-25 for feedback.		
	Sep-25	Head of C&E	● 2025/26 survey closed. Planning for the next survey will begin in summer 25. The format and content of this will be reconsidered. ● This will include public forums held every other month, starting May-25, covering all local authority areas.		
		Head of C&E			
		Head of C&E			
		Head of C&E			
	Oct-25	Head of C&E	● New form and App live which records, visualises and analyses stakeholder engagement. Stakeholder mapping still ongoing. ● New Contact Management System (iCase) is now live. ● Delivery of this work involves community engagement including an independent scrutiny panel.		
Director of P&A					
Head of C&E					
		PCC / CoS	● The OPCC has a standing invite to all Gold Groups.		
		CoS			
		Director of P&A			

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity or capability, or poor wellbeing within the OPCC	SR5	CoS	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		↓
Cause		Impact			
● Chief Executive post is vacant ● Identified gap in the OPCC in terms of Public Affairs and policy development ● Vacancies and absence have a significant impact in the small OPCC team and can contribute to stress and sick absence. ● Increased demand on HR while ERP is being tested and implemented and SharePoint migration completed. ● Increased government legislation and other activity in policing and crime prevention places greater demands on the OPCC, frequently with short notice making it difficult to manage resource. ● High levels of recruitment in terms of employees, volunteers or panel member roles. ● As a result of new police misconduct regulations there is an anticipated increase in Police Appeal Tribunals (PATs). ● Short-term projects funded by government require resource to be recruited or moved within short time-scales.		● Increased likelihood of materialisation of all other strategic risks through delivery failure. ● Delivery of work is late or not to standards of quality desired.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
● Recruit permanent Chief Executive ● Deputy PCC appointed ● Review of OPCC capacity and ways of working. ● PDR process and regular 1:1s between line managers and direct reports. ● Annual staff survey, supplemented by pulse surveys, to inform internal policy and ways of working. ● Learning and Development Plan with commensurate training budget maintained. ● Wellbeing resources and support offered and promoted, including Health and Wellbeing Passports. ● Salary levels set at a reasonable market rate and in line with other OPCCs. ● Regular team meetings to share knowledge and resolve issues. ● Online Applicant Tracking System implemented to make recruitment process more effective and efficient for Hiring Managers, HR team and candidates. ● Implement new HR and Finance back-office system (ERP Oracle) with ASP to make processes more effective and systems led.	Sep-25	PCC	● Application closed 7 Sept-25 with interviews later in the month. ● Interim Chief Executive leaving 15 Sept-25. ● DPCC started in Jul-25 and is addressing public affairs gap. ● First phase looking at OPCC meeting attendance completed with changes to attendance and levels of commitment varied where appropriate, streamlining. Number and nature of internal meetings reviewed including new terms of reference and ways of working.		
	Jan-26	PCC CoS	● 2025 staff survey had 84.2% completion rate, and overall another set of positive indicators. Some areas for improvement include internal comms, improved IT & systems, ways of working and meetings capacity and management development. ● OPCC Learning & Development Plan (Sept-23). Training opportunities and resources developed and promoted. Competency framework on hold in the absence of the CoS. ● Wellbeing and financial support initiatives promoted to the team. ● Wellbeing strategy reviewed and revised edition published Jun-25.		
	Jan-26	Head of HR & BS Head of HR & BS			
	Jan-26	Head of HR & BS Head of HR & BS Head of HR & BS			
	Oct-26	Head of HR & BS	● Extended Talos contract for an additional year due to ERP delays. ● HR working alongside ASP colleagues to test and implement new system. Go live delayed to Autumn-25 with a review of the risks and viability of this date to take place. ASP looking to appoint new implementation partner. New go live Oct 26.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR6	Director of P&P	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
• Employer national insurance increase; and higher wages due to the increase in minimum wage and VCSE sector pay increases will negatively impact services – unknown how they will respond to this. • Cost of living / inflationary increases reduce the capacity of commissioned services to deliver. • Short term Home Office funding arrangements and cuts to budgets in agreement period. • Reduced MOJ funding for victim services for 2025-26 (MOJ formula and general grants). • Reduction in MoJ funding. • Home Office funding for DRIVE in current model ends Mar-26. • Services without sustainable funding and cliff-edge arrangements. • Reduction in rape support fund means less funding for therapeutic services. • Victims and Prisoners Act is proposing only modest funding to deliver the Collaborative Commissioning Duty. • Lighthouse (the primary commissioned service) not delivering to the agreed standard. • Increasing demand including victim support services; particularly DA and SV. • Significant additional reporting requirements for compliance purposes. • Failure to hear the victim’s voice may mean services do not meet the actual need. • Contractor vetting delays putting some commissioned services at risk. • SARCs required to meet the Forensic Science Regulator (FSR) Statutory Code of Practice, including ISO standard, by Oct-25. Compliance will be more expensive and complex than originally predicted. There are many SARCs (including the one in A&S) that may not meet this deadline.		• Failure to support and protect, victims particularly vulnerable victims – PCP Priority 1 (SR2). • Failure to reduce harm. • Loss of public confidence in the PCC. • Damaged relationships with Constabulary and partners. • Non-compliance with Government grants. • Reduction or withdrawal of victims grant from Government. • Failure to devolve further funding/commissioning. • Lack of compliance from SARC could cause victims to lose confidence, could result in challenge at court and has budgetary implications.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Commissioning Strategy. • Victim Services Commissioning. • Lighthouse victims' service jointly established with the Constabulary: service under joint review. • Maintain a sufficiently resourced commissioning team within the OPCC. • Victim Services Provider forum and AWP Partnership Board are regular joint strategic meetings with commissioned services. • 6-monthly monitoring of services financial returns. • Scan and apply for additional funding as available. • Lobbying to increase funding for Victims and Prisoners Act requirements. Pursuing funding from MoJ related to Victim’s Code of Practice. • Vetting exemptions sought as necessary for contractors to mitigate delays. • National rollout of DRIVE. • Reduction in MoJ victim services funding offset by PCC in Jan-25. OPCC team working closely with providers to manage impacts. • SARC mitigation plans are being developed for each domain area and additional funding will be resolved through the collaborative commissioning agreement. National guidance being developed if SARCs do not meet the compliance deadline.	Mar-25	Director of P&P Director of P&P Director of P&P Director of P&P Director of P&P CFO Director of P&P Director of P&P	• Commissioning Plan signed-off Mar-24. • New service contracts started Apr-25 on a 5+2 year basis. • Third party review carried out and draft report received in Nov-24. Working with ASP to agree future ways of work. • DRIVE currently operating in BNSSG throughout 2025/26. OPCC engaging with the Home Office in relation to national rollout.		
	Nov-25	Director of P&P Director of P&P			
		Oct-25	Director of P&P	• A new projected timeline: pre-assessment period Aug-25, full UKAS inspection Oct-25, full grant verification Jan-26. • Organisations will need to declare compliance with ISO standards until formal accreditation (a national declaration process is being developed). • Only 2 SARCs in the country expected to be accredited by deadline of Oct-25. • Collaborative Commissioning agreement has been developed between ASP, NHSE and OPCC which will replace the previous MOU to include the new requirements of the FSR.	

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to support delivery of effective and efficient collaborations with other forces	SR7	Chief of Staff	5	3	15
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
- Challenges with staff retention and capacity in South West Forensics. - Ineffective governance and scrutiny over existing collaborations – particularly SWROCU. - NPAS is particularly challenging in terms of lack of consensus on future direction and sustainable funding. - Failure to agree effective models for collaboration. - Ineffective governance and ownership of regional projects and programmes. - Tension between local forces and collaborations in terms of competing interests and lack of uniformity of people and processes. - Lack of direct influence/control in order to make changes i.e. everything must be done by (multi-force) committee.		- Governance failure as a duty of the PCC (SR1). - Failure to deliver value for money. - Failure to deliver specific services provided by existing collaborations. - Inefficient compared to other regions/areas. - Criticism from HMICFRS. - Government scrutiny/intervention. - Lack of resilience otherwise provided by a collaboration. - Forced to accept others' terms from future alliances or mergers.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
- Regional Collaboration Advisor and Coordinator roles recruited to support PCCs. - External review of SW Forensics was commissioned. - Collaboration Governance. - SWAP are the Internal Auditor – working in partnership with other regional forces. - Regional ACC is in place (in line with HMICFRS recommendations). - PCC is national lead on Minerva collaboration, alongside CC as police lead.		CoS CoS CoS CoS CoS CoS	- Regional Collaboration Advisor started Feb-24 and Coordinator Jul-24. - SW Chief Constables and PCCs agreed to implement review recommendations and extra investment. - Two SW Operational Boards chaired by ACCs, feed into SW Strategic Board. - CC Crew chairing regional group exploring scope for closer collaboration on IT systems. - Regional PCC representation at the NPAS Board. - Op Scorpion – regional anti-drugs operation – has been running (approximately) quarterly from Jan-22. - New Regional ACC recruited in November. with OPCC involvement in selection.		

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR8	Chief of Staff	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		↔
Cause		Impact			
• The broader Criminal Justice System is not operating effectively with significant delays in cases getting to court and insufficient capacity in prisons. Locally, Op Bluestone/Soteria has put more people and cases into the CJS and this may further increase because of Op Bright Light. • Limited control/influence over other criminal justice agencies. • New duties and expectations of PCCs arising from the national review. PCCs appear to have extra responsibility but without additional 'levers' to support delivery. • Macro-economic factors could have a detrimental effect on partners, particularly Local Authorities. This financial position could cause partners to withdraw or reduce levels of service to partnerships. This increases the risk of demand and funding requests moving to ASP and OPCC. • OPCC unable to effectively support the growing number of partnership programmes. • Failure to put in place effective governance and ownership of partnership working. • Differing priorities and leadership of agencies. • Changing political and economic landscape can make partnership working more challenging. • Lack of meaningful 'live' information sharing. • National review of CSPs. • Violence Reduction Unit and Serious Violence Duty funding from Home Office is a single year settlement until Mar-2026. This funding is critical to the delivery of A&S's VRP activity, including paying for key staffing roles and interventions. • Serious Violence Duty – data sharing a particular challenge. • NHS England abolished – uncertain of the impact, particularly on Integrated Care Boards locally and their ability to meet the duty to collaborate.		• Offenders fail to be brought to justice in a timely manner, or at all. If convicted they may not receive/serve sentences which match public expectations. This damages confidence in the CJS and may lead to future additional harm to victims and the wider public. • Governance failure as a duty of the PCC (SR1). • Failure to deliver the Police and Crime Plan (SR2). • Failure to deliver a whole systems approach to crime and continue the 'revolving door' of offending and victimisation. • Failure to deliver value for money. • Reduced ability of responsible authorities across A&S to effectively deliver their statutory obligations under the Serious Violence Duty and loss of an A&S wide approach. • Sudden end or reduction of services and interventions funded by the A&S VRP structure causing gaps resulting in vulnerable young people not being supported and incidents of serious violence increasing.			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
• Violence Reduction Partnerships (VRPs) facilitated by VRP Directorate of OPCC. • Serious Violence Duty governance. • Partnership Strategy. • Governance of Community Safety Plans.	Nov-25	VRP Director	• VRP structure in place with roles filled. SV Duty governance in place. Convening function for the SV Duty at A&S level will be managed by VRP Directorate. • Partnership Strategy ‘as is’ review complete. Paused due to current focus on the Implementation Plan and. • Need to improve OPCC oversight of these plans but that has to be considered in the context of the national CSP review which is now on hold pending White Paper on police landscape reform. Will also be considered in the context of the OPCC ways of working. • A&S RR strategy signed off and revised ToR for the RR Board agreed. • 5 CDPs went live in Sept-22. Aligned to local authorities and reporting to their boards. • LCJB Business plan for 2025-2027 now in place with 7 areas of focus. • LCJB sub-group development and refinement ongoing to ensure clear line of sight to LCJB Business plan and to effectively support collaborative working across agencies.		
	Feb-26	Director of P&P			
	Nov-25	Director of P&P			
• A&S Reducing Reoffending Board and Strategy. • Combatting Drugs Partnerships. • PCC chairs the Local Criminal Justice Board (LCJB).		Director of P&P Director of P&P Director of P&P			
• PP&C team have leads for victims, CJS and reducing re-offending. • OPCC continue to be represented at CSPs. • Regular meetings (outside of Boards) with LA chairs/CEOs. • Information sharing relevant to all partnership working; particularly CJ, reducing reoffending and VRPs. • National reviews of sentencing (Gauke), courts (Leveson) and prisons (Timpson) to improve the CJS issues.	Nov-25	Director of P&P CoS CoS Respective Strategic Groups Director of P&P	• LCJB to be used as a platform to discuss and understand impacts on recent reviews (Gauke & Leveson) – to feed into national conversations and developments as appropriate.		

Avon & Somerset Constabulary - Corporate (Strategic) Risk Register

Quarter 2 Review 2025/26 Financial Year

[Joint Audit Committee - 24/09/25](#)



Produced by the Portfolio Management Office (PMO) - contact #Governance for more information

Corporate (Strategic) Risk Register - Q2 Overview

Corporate Risk Mitigated Assessments for Q2

Q1 2025/26	Impact = 1 Negligible	Impact = 2 Minor	Impact = 3 Moderate	Impact = 4 Significant	Impact = 5 Severe
Likelihood = 5 Very likely					
Likelihood = 4 Likely					People
Likelihood = 3 Possible			Governance	Service Infrastructure Information Governance	Finance Confidence Digital
Likelihood = 2 Unlikely					
Likelihood = 1 Very unlikely					

Report Contents

Executive summary of 8 x corporate (strategic risks) and their mitigated risk assessments.
 Single page quarterly updates for 8 x corporate risks including the most relevant / recent mitigations.
 Explanations of the objective rationale for the mitigated risk assessment scores.
 Forecasts for risk mitigation values for the next year.

Additional Risk Management Information (available on request from the Portfolio Management Office (PMO))

Extra information / narrative in relation to the risk mitigations listed.
 Details on the Organisational Risk Register (this is the tactical risk register that sits below the Corporate Risk Register and has circa 200 risks captured)
 Information on the management of the Constabulary risk management processes by the PMO.
 PMO supported activity including representation at the National Risk Management Forum and South West Risk Management Group.
 Information on national strategic risks as reported quarterly by the NPCC Strategic Threat Assessment process.
We are happy to receive questions before, during or after the Joint Audit Committee.

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference
Corporate Risk Title
Reporting Period
Joint Audit Committee Date
Risk Owner

PR/735 – Finance
Inability to deliver a sustainably balanced budget
Q2 2025/26
24/09/25
Nick ADAMS

Risk Overview

The Medium-Term Financial Plan (MTFP) is updated annually to forecasts over a 5-year planning horizon. The last MTFP published in February 2025 looked out to 2029/30. These forecasts predict a continued increase in costs, driven by our assumptions around pay awards, pay progression of a relatively inexperienced workforce, non-pay inflationary pressures and challenges around costs of pensions. On latest forecasts as set out in our draft MTFP we predict a deficit against which we have identified savings to balance the budget in 2025/26 leaving a further saving requirement for later years in the MTFP window. Our Capital Programme continues to reflect a mixture of local and national projects, and predicts increases to costs driven by inflationary pressures.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	5
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	25

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The Constabulary is at the early stages of its planning cycle to revise the Medium Term Financial Plan (MTFP) for 2026/27. The Spending Review headlines were positive and there also indications that there will be greater flexibility with Council Tax precepts.
- (2) The opportunity for increased in funding is of course welcome but will need to be used to address costs pressures such as the pay award.
- (3) There is also a capital funding shortfall (linked to electrical vehicle infrastructure and the transfer from Airwave radios to ESN) that will create pressures on the additional revenue funding which will need to be repurposed to cover the capital gap.
- (4) There is also some degree of uncertainty with regards to the Year 2 delivery of the Neighbourhood Guarantee - the Constabulary needs to wait until December to understand the future plans for the Neighbourhood Policing Grant.
- (5) Activities for financial management in 2025/26 continue including the implementation of greater controls on overtime spend and the management of the 4.2% pay award (pressure should be covered by our pro-rata allocation from Home Office funding).
- (6) We are on track to deliver the majority of our planned savings for 2025/26. We recognise there is some slippage in terms of full year effect for savings for 2026/27. However, this savings will be delivered in time and we are working up proposals for other in-year savings to feed into our 2026/27 MTFP.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative

The impact score will remain relatively static and is assessed high as 5/5. The objective rationale for the likelihood assessment is linked to a balanced revenue position. A score of 1 is awarded for a balanced revenue position for this year and two subsequent years, a score of 2 for a balanced position of this year and next, a score of 3 for a balanced position for this year only, a score of 4 if not balanced this year or next and a 5 is not balanced for this year and the next two years. Therefore the current assessment is "3" and this won't change until revised MTFP calculations in Q4.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15
Risk Assessment Projection - Q2 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference
Corporate Risk Title
Reporting Period
Joint Audit Committee Date
Risk Owner

PR/736 – Service
Failure to meet the five public outcomes and achieve required PEEL grading
Q2 2025/26
24/09/25
DCC REILLY

Risk Overview

The Constabulary recognises its responsibilities to deliver outstanding policing as measured against several national performance frameworks. Central to this is the HMICFRS PEEL Inspection process whereby the Constabulary received an official grading of "requires improvement" in 2024. The Constabulary has 16 formal AFIs and needs to objectively evidence (through metrics) a case for their formal closure alongside the need to demonstrate wider performance improvements in support of improved HMICFRS assessments in the future.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The Constabulary can demonstrate strong performance across a range of operational outcomes including Call Centre (999) performance where we are ranked first in the country. For our 999 answer rate there is sustained improvement and strong comparative national position - the latest month had a rate of 97.2%. For 101 secondary abandoned calls, this has reduced from 25% to 8.9% over the last 12 months - only 3.1% for last month.
- (2) Positive progress with the 2024 HMICFRS AFI's continues. As of August, 5/16 have been closed with a sixth closure request submitted - a further four AFI's are scheduled for closure assessment in October. The trajectory suggests that 11 AFI's will be closed by the end of the calendar year, reflecting strong progress and commitment to continuous improvement. The HMI have met with the Chief Constable and are pleased with progress.
- (3) The Neighbourhood Guarantee work has focussed on Summer Safer Street Town Centres initiatives through our Neighbourhood Tasking Teams (NTT) focussing on town centre and retail crime / ASB. The NTT's have helped report a stronger month (July) for victim based crime positive outcomes (10%) - although the Constabulary recognise there is more to be done in this space.
- (4) The management of summer demand has been successful. We have not abstracted Neighbourhood Officers - they are allocated just one local beat crime per week. This has been possible due to the deployment of EVR and enhanced (transcription) functionality will bring further efficiency savings.
- (5) The implementation activity in support of the Geographic Alignment of Patrol and Neighbourhood continues ahead of the go-live on 03/11/25.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative

The impact score of the risk remains static with a value of 4 given the primacy of the AFIs identified by HMICFRS. We note our 2024 assessment of "Requires Improvement". When our associated AFIs are formally closed by the Inspectorate we will have a clear evidence base and rationale to reduce the likelihood score to 2. Therefore, we retain the likelihood score of 3 for Q2.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	12
Risk Assessment Projection - Q4 2025/26 - Value & RAG	8
Risk Assessment Projection - Q1 2026/27 - Value & RAG	8
Risk Assessment Projection - Q2 2026/27 - Value & RAG	8

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/737 – People
Corporate Risk Title	Failure to develop a workforce capable of achieving our vision
Reporting Period	Q2 2025/26
Joint Audit Committee Date	24/09/25
Risk Owner	Lou HUTCHISON

Risk Overview

If we fail to, properly and at sufficient pace, institutionalise inclusion by embedding the right leadership and culture throughout the organisation while effectively managing unprecedented workforce growth, development and change, trust and confidence of the public, our partners and colleagues will drop, performance will falter and our legitimacy to protect and serve will be eroded.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The establishment of Workforce Planning (WFP) Team has made overall improvements to the organisation's planning capabilities and are working within their core objective of ensuring the right people are in the right place at the right time with the right skills within the organisation. The WFP team have created valuable models and improved data accessibility.
- (2) Continuous improvement is evident following the regular investment in leadership standards via FLL, MLL, Elevate and service leadership work.
- (3) An evaluation of the FLL completed by UWE was positive, with minor recommendations to enhance the content and delivery.
- (4) We are now delivering the MLL and have been successful in achieving the College of Policing license for this.
- (5) We have developed and are delivering the Elevate leadership development programme with an external company Dream and Leap which has been well received.
- (6) Leadership Time 2025 (attended by more than 800 leaders from across ASC) used to emphasise the importance of 'Service Leadership' and valuable 1:1s with activities to continue approach.
- (7) Establishment of a leadership community of practice - Development of local talent development plan in line with the national Talent Development Strategy.
- (8) Senior Leadership Group (SLG) continuation and Middle Leader Group (MLG) launched to facilitate cascading of messages and to provide CPD and networking opportunities.
- (9) Working towards Leadership Time 2026 (adapted for the new Geographic Model) and beyond.
- (10) A tender has been launched to procure specialist support for a leadership development intervention as we transition from a functional to Geographical Policing Model.

Mitigated Risk Assessment Score - Likelihood	4
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	20

Risk Assessment Projection Narrative

The impact score remains static as a 5/5. The likelihood score reflected the People Survey results published in the autumn on 2024 and a two tier response in engagement (Enabling Services and Operational Policing). We will use the updated People Survey scores later in 2025 to check for improvements and a closing of the engagement gap. Therefore we retain a score of 4 for Q2.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15
Risk Assessment Projection - Q2 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/738 – Infrastructure
Corporate Risk Title	Failure to develop our infrastructure assets in order to achieve our vision
Reporting Period	Q2 2025/26
Joint Audit Committee Date	24/09/25
Risk Owner	Nick ADAMS

Risk Overview

Our infrastructure should enable the delivery of our vision to deliver outstanding policing for everyone. It is therefore important that our infrastructure, assets, and services achieve this and are developed sustainably, in a way that is mindful of our financial, political, social and environmental landscape and, in a way that offers value for money. For clarity, this risk focuses on infrastructure, which includes our physical assets (buildings, fleet, equipment, uniform) and facilities, as well as the specialist services that provide and maintain those assets. It also encompasses a range of professional services that support our operational Directorates.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) Yeovil – The Final Business Case was approved through the August governance cycle – tender will now be awarded. Works will commence early February 2026 with completion scheduled for April 2027.
- (2) Bath Plymouth House – Works will now commence this autumn further to Final Business Case approval.
- (3) The Constabulary has completed the delivery of a number of Estates Projects in 2025 namely Chard, Minehead, Frome and Bristol Broadbury Road.
- (4) HQ Estate – Optimisation plans are being brought forward through the September governance cycle linking with the regional Counter Terrorism Investigation Unit (CTIU) and South West Regional Organised Crime Unit (SWROCU) to consider opportunities for estates consolidation.
- (5) Fleet – Supply chain issues have subsided – there are some residual issues for spare parts and some vehicle recall implications.
- (6) Vehicle insurance – This remains a challenging area for us. However, we are using telematics to help identify opportunities to bring about improvements in driver standards noting the wider market risk for police vehicle insurance.
- (7) Electrification – Our Programme of Work here continues with two Business Cases due this autumn covering Charging Points and National Grid Supply.
- (8) Enhanced Body Armour – Options have been selected with a rolling programme of distribution planned for the next two to three years.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative

The impact score will remain relatively static and is assessed as 4/5. The objective rationale for the likelihood assessment reflects a balanced capital position – noting for capital there is flexibility for borrowing timing. A score of 1 is awarded for a balanced capital plan for this year and the next two, a score of 2 where the capital plan is balanced this year and next, a score of 3 where the capital plan is balanced for this financial year only, a score of 4 if there is a small deficit this FY below £5M and a score of 5 if the deficit is above £5M. Therefore, the current assessment is "3".

Risk Assessment Projection – Q3 2025/26 – Value & RAG	12
Risk Assessment Projection – Q4 2025/26 – Value & RAG	12
Risk Assessment Projection – Q1 2026/27 – Value & RAG	12
Risk Assessment Projection – Q2 2026/27 – Value & RAG	12

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference
Corporate Risk Title
Reporting Period
Joint Audit Committee Date
Risk Owner

PR/739 – Information Governance
The Constabulary fails data governance inspections or is subject to a data breach
Q2 2025/26
24/09/25
Ellena TALBOT

Risk Overview

If the Constabulary does not have appropriate information governance controls to support its ambitions in innovations, including exploiting data and information, it may result in an unfavourable finding by a regulatory body potentially leading to reputational damage and/or enforcement action, including the application of a significant financial penalty and potential Civil Litigation.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The Project with Legal Services to manage the implementation of iCase has been completed and is being used by most of the Teams within the Compliance Team with the remaining adoption underway and to be achieved as soon as possible.
- (2) We continue to progress the Joint Information Management Plan including proactivity addressing unclaimed information on the G:Drive. A Working Group was set up with SIRO sighted. Retention periods for emails, Team Channels and chats now having been set for three years.
- (3) ROPA compliance activity continued to progress well. Only five Information Asset Owners (IAO's) are left to confirm ownership - escalation via the Confidence & Legitimacy Committee in September will be used if required. Of the 72 IAO's originally contacted, 56 have had their ROPA's reviewed leaving 16 outstanding. Completion is expected by October 2025 .
- (4) Head of Compliance and DPO met with SWPPS on 14/08/25 to understand regional procurement processes and in support of Constabulary requirements. Local training has been delivered to Finance & Business Services - a robust procedure has been developed to reflect guidance for Finance colleagues.
- (5) Work continues in support of the Constabulary Data Strategy. There remain five outstanding activities to commence. Training materials for inclusion as part of the annual integrity check are delayed due to I.T. / Training Teams capacity.
- (6) The Constabulary entered into a voluntary audit with the Information Commissioners Office (ICO) in reference to our management of Personal Data Breaches. Following the audit, the Constabulary received six findings which were accepted with five now resolved. The ICO follow up review signed-off the one item remaining in progress and was content that this would be delivered.
- (7) We have been liaising with the Office of the Biometrics Surveillance Camera Commissioner (OBSCC) in relation to how applications of biometric retention (fingerprints and DNA-63G-PACE) were managed we as the Constabulary had identified an inconsistent approach and guidance outdated. We have reviewed and updated our Force guidance but also developed our local approaches within the Information Governance Team to ensure consistency in process and decision making.
- (8) We have developed a collaborative working approach with I.T. meeting on a regular basis to discuss matters and programmes of work where the two areas have a mutual objective or dependency on each other (e.g. streamlined approach to completion and submission of Data Protection Impact Assessments, project involvement, provision of subject matter expert advice).

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	4
Mitigated Risk Assessment Value & RAG	12

Risk Assessment Projection Narrative

Due to the I.T. Training issues reference above, there is no change to the Information Governance Accountability Tracker which still reports 76% compliance. Progress on iCASE automated forms, training and ROPA will increase this % in time. Therefore, the mitigated risk value remains at 12. The scale to be applied for likelihood scores is as follows - 90% =1, 80% =2, 70% =3, 60% =4 and 50% =5.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	8
Risk Assessment Projection - Q4 2025/26 - Value & RAG	8
Risk Assessment Projection - Q1 2026/27 - Value & RAG	8
Risk Assessment Projection - Q2 2026/27 - Value & RAG	8

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference
Corporate Risk Title
Reporting Period
Joint Audit Committee Date
Risk Owner

PR/740 – Governance
Business decisions are made outside of due process and without audit trail
Q2 2025/26
24/09/25
James DAVIS

Risk Overview

Within a professional environment as large and complex as Policing, effective and well-understood governance arrangements are critical to keeping us on track. A robust governance framework will help us ensure we meet our strategic outcomes. The starting point for good governance is having absolute clarity on the rules within which we choose to, and indeed must, operate to ensure consistent, transparent, evidence-based and ethical decision making.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	3
Unmitigated Risk Assessment Score - Impact	4
Unmitigated Risk Assessment Value & RAG	12

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) The Constabulary Governance Framework (construct of meetings) has now been consistently deployed for three years since implementation in June 2022.
- (2) The PMO has introduced (from May) individual surveys for Committees to quickly track the effectiveness of their scrutiny of performance and use of data. Management information is now available via a QLIK dashboard with average scores (for the five key questions relating to priorities, AFI management, performance outcomes, challenge and data) ranging from 7.6 to 8.4 out of 10 - the overall average score is 8.02 out of 10.
- (3) The PMO, as owners of the governance processes have completed the 2025/26 review of all Terms of Reference for meetings in the Governance Framework and these are now for formal approval via the respective meetings in September and October.
- (4) The PMO has revised the 2025 Governance Handbook and this will provide additional clarification of governance arrangements (classification of workstreams and their governance routing) - this is still subject to final amendments and points of clarification. Once published, the Handbook will provide consistence guidance for the management of the portfolio, continuous improvement and BAU.
- (5) The Annual Governance Statement for 2024/25 has been completed (May 2025) for inclusion with Constabulary accounts and provides an assessment against the CIPFA framework.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	3
Mitigated Risk Assessment Value & RAG	9

Risk Assessment Projection Narrative

The risk impact is static and remains at 3/5. The likelihood score remains 3 for now. The objective metric to assess likelihood will be the overall survey score for governance effectiveness. The likelihood scale applied will be >9 =1, >8=2, >7=3, >6=4 <6=5. The current score is 8.02 - however, the data set is small so the likelihood mitigation score will not be reduced to "2" until Q3 reporting assuming that an average of over 8 is maintained.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	6
Risk Assessment Projection - Q4 2025/26 - Value & RAG	6
Risk Assessment Projection - Q1 2026/27 - Value & RAG	6
Risk Assessment Projection - Q2 2026/27 - Value & RAG	6

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference
Corporate Risk Title
Reporting Period
Joint Audit Committee Date
Risk Owner

PR/1436 – Confidence
The Constabulary has decreasing public confidence survey results
Q2 2025/26
24/09/25
DCC REILLY

Risk Overview

Public confidence and legitimacy is central to the ability to police effectively through consent. We understand that our own culture will directly impact on how the public feels about us. We are aware of the impact of the reporting of national failings and local complaints will have on public confidence. We recognise the requirement to mitigate this risk through policing competence, engagement and adherence to policing standards.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	4
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	20

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) We continue to anchor our confidence risk mitigations around policing competence, engagement, and policing standards.
- (2) Proactive operations continue to drive down levels of recorded knife crime - there is a 19% reduction for the last 12 month period. Our homicide rate remains extremely low as reported in the Specified Information Order. We continue to focus on Serious Youth Crime through initiatives such as Operations ASRAI and RESTLESS.
- (3) We recognise the impact on public confidence of successful high profile cold cases such as the conviction of a 90 year old offender for a murder in Bristol in 1967.
- (4) The Constabulary has successfully policed a number of events over the summer including Glastonbury, Bristol Harbour Festival, St Pauls Carnival and the International Balloon Fiesta.
- (5) National Crime Survey data evidences a strong improvement for our public perception of being treated fairly (+8.7%) - we are now in the upper quartile nationally.
- (6) Cyber Security arrangements are managed via our quarterly Confidence & Legitimacy Committee - Information, Data and Security where we continue to address legacy technology risks and assure ourselves in relation to the implementation of robust cyber-security via national mechanisms (application maturity tests and contingency planning).
- (7) We are reviewing a new NPCC Ethics Portfolio self-assessment tool in October - this is being used to prepare for the 2025-2027 PEEL Inspections and understand how Forces embed and develop ethical cultures and behaviours.

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative

The impact score of the risk remains static with a value of 5. The likelihood score is determined by the objective public confidence rating. The latest position reported is 61% (April 2025 data point). A confidence score of 80%+ would score a likelihood score of 1, 70%+ a score of 2, 60%+ a score of 3, 50%+ a score of 4 and less than 50% a score of 5. Therefore for Q1 the assessment is 3.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15
Risk Assessment Projection - Q2 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) – Strategic Corporate Risk Reporting

Corporate Risk Reference	PR/1887 – Digital
Corporate Risk Title	Inadequate readiness for Digital Transformation in Policing
Reporting Period	Q2 2025/26
Joint Audit Committee Date	24/09/25
Risk Owner	DCC REILLY (then Chief Digital Officer)

Risk Description
The risk that the organisation is not adequately prepared to adopt and integrate digital technologies into policing operations, leading to inefficiencies, ethical concerns, and reduced public confidence. This is caused by legacy systems, insufficient digital skills, fragmented innovation, lack of governance frameworks, and infrastructure development challenges. The impact of this is operational inefficiency, inability to respond to emerging digital threats, reputational damage, legal and ethical breaches, and erosion of public trust.

Risk Assessments

Unmitigated Risk Assessment Score - Likelihood	5
Unmitigated Risk Assessment Score - Impact	5
Unmitigated Risk Assessment Value & RAG	25

Key Mitigations / Changes for Review by the Joint Audit Committee

- (1) A recent National Strategy for Digital & Data and technology has been approved.
- (2) Actions are in place to create regional digital strategy and work with individual Forces to understand they align. A Regional I.T. Board sits monthly Chaired by CC CREW.
- (3) We are giving further consideration to the Open University Report (Training Needs Analysis of the workforce) and are implementing recommendations in relation to A.I. understanding and adoption. We are looking to strengthen partnerships with technology and academic institutions (e.g. GARTNER are attending our October Strategic Planning Meeting).
- (4) Invest and exploit the Digi-SPOC Network to promote bite size training sessions, skills and blogs.
- (5) We will reflect any key recommendations from the upcoming SWAP Benefits Management Audit to help develop the maturity of SMART benefits for I.T. Projects.
- (6) We will evolve a greater understanding of roles and responsibilities with relation to digital leadership.
- (7) We will begin to develop an informative suite of Digital Key Performance Indicators for local measurement.
- (8) We can evidence the ongoing and current implementation of a comprehensive portfolio of digital technologies through solutions such as Enhanced Video Response (EVR - routine logs being serviced by video calls) NICE Investigate (replacing multiple evidence systems with integrated streamlined workflows), GoodSAM (video for remote crime response) SOZE (faster evidential analysis and data processing and EBIT (Evidence Based Investigation Tool releasing investigative capacity by early stage identification of the potential for crime solvability).

Mitigated Risk Assessment Score - Likelihood	3
Mitigated Risk Assessment Score - Impact	5
Mitigated Risk Assessment Value & RAG	15

Risk Assessment Projection Narrative

The objective criteria for measurement of the mitigated "likelihood" assessment is still to be developed but will be linked to the requirement to develop Digital Key Performance Indicators. For Q2, a pragmatic assessment of "3" is given reflecting the mitigations currently listed.

Risk Assessment Projection - Q3 2025/26 - Value & RAG	15
Risk Assessment Projection - Q4 2025/26 - Value & RAG	15
Risk Assessment Projection - Q1 2026/27 - Value & RAG	15
Risk Assessment Projection - Q2 2026/27 - Value & RAG	15

Avon & Somerset Constabulary Portfolio Management Office (PMO) - Strategic Corporate Risk Reporting - Glossary

Acronym	Full Description
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
COP	College of Policing
NPCC	National Police Chiefs Council
NTT	Neighbourhood Tasking Team
WFP	Workforce Planning
FLL	First Line Leaders (Programme)
MLL	Mid Line Leaders (Programme)
CPD	Continued Professional Development
ROPA	Record of Processing Activities
EVR	Enhanced Video Response
EBIT	Evidence Based Investigation Tool

The Joint Audit Findings (ISA 260) Report for Avon and Somerset Police

Year ended 31 March 2025

9 September 2025



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9 September 2025

Dear Police and Crime Commissioner and Chief Constable

Joint Audit Findings for Avon and Somerset Police for the 31 March 2025

This Joint Audit Findings Report presents the observations arising from the audit that are significant to yourselves as those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.



We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2024-.pdf \(grantthornton.co.uk\)](#).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Julie Masci

Director
For Grant Thornton UK LLP

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Headlines and status of the audit

Headlines

This table summarises the key findings and other matters arising from the statutory audits of Avon and Somerset Police and Crime Commissioner (the 'PCC') and Avon and Somerset Chief Constable and the preparation of the PCC's and Chief Constable's financial statements for the year ended 31 March 2025 for those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion the financial statements:

- give a true and fair view of the financial positions of the PCC, Group and Chief Constable's income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with each set of audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report) is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise whether this information appears to be materially misstated.

Our audit work was completed remotely during June - September. Our findings are summarised on pages 15 to 36. We have identified one adjustment to the financial statements of the Chief Constable that has resulted in a £13k adjustment to the Chief Constable's Comprehensive Income and Expenditure Statement. We have identified one adjustment to the financial statements of the PCC that has resulted in a £719k adjustment to the PCC's Comprehensive Income and Expenditure Statement. These adjustments resulted in a £719k adjustment to the group Comprehensive Income and Expenditure Statement. Audit adjustments are detailed on pages 44 to 48.

We have also raised recommendations for management as a result of our audit work. These are set out on pages 49 to 52. Our follow up of recommendations from the prior year's audit is detailed on pages 53 to 57.

Our work is substantially complete, in line with our planned timetable for completion of the audit before the end of September 2025 and there are currently no matters of which we are aware that would require modification of our audit opinions for the Group, PCC or Chief Constable financial statements, subject to the outstanding matters detailed on page 11.

Our anticipated financial statements audit report opinions will be unmodified.

Headlines

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance.

We have completed our VFM work, which is summarised on page 59, and our detailed commentary is set out in the separate Joint Auditor's Annual Report, which is presented alongside this report. We are satisfied that the PCC and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.

Headlines

Statutory duties

The Local Audit and Accountability Act 2014 (the 'Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

We have received one piece of correspondence from a local elector. We were unable to accept this as a valid objection, as the correspondence was submitted to the auditor outside of the statutory 30 day period, however we are currently considering this as a 'matter brought to the attention of the auditor' and will consider any further work required in response to the matter raised before concluding our audit.

Work required under the Code is in progress and we expect to be able to certify the completion of the audit when we give our audit opinion.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

We would like to record our thanks to the finance team who have responded to our audit queries promptly and appropriately throughout the audit period.

Headlines

National context – audit backlog

Government proposals around the backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- For years ended 31 March 2025 by 27 February 2026
- For years ended 31 March 2026 by 31 January 2027
- For years ended 31 March 2027 by 30 November 2027

The statutory instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and to enable the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

In line with our planned timetable, we anticipate our audit work to be complete by the end of September 2025.

Headlines

Implementation of IFRS 16

Implementation of IFRS 16 Leases became effective for police bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Local government accounts webinars were provided for our local government audit entities during March, covering the accounting requirements of IFRS 16. Additionally, CIPFA has published specific guidance for local authority practitioners to support the transition and implementation on IFRS 16.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.”

In the public sector the definition of a lease is expanded to include arrangements with nil consideration. This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires the right of use asset and lease liability to be recognised 'on balance sheet' by the lessee except where there are :

- leases of low value assets
- short-term leases (less than 12 months).

This is a change from the previous requirements under IAS17 where operating leases were charged to expenditure. The principles of IFRS16 also apply to the accounting for PFI liabilities.

The principles of IFRS 16 also apply to the accounting for PFI liabilities.

The changes for lessor accounting are less significant, with leases still categorised as operating or finance leases, but some changes when an authority is an intermediate lessor, or where assets are leased out for little or no consideration.

Impact on the PCC, Chief Constable, and group accounts

In June 2025, CIPFA released additional guidance on the consideration of lease arrangements between the CC and PCC. Following this, management prepared a detailed paper to support their assessment that the CC use of PCC assets is not a lease arrangement. We have reviewed this and concluded it is reasonable but have requested the PCC and CC include additional disclosures setting out their key judgements in this regard.

The following adjustments were made to the PCC and Group accounts following the implementation of IFRS16:

- Addition of £6.2m Right of Use assets and £5,194k Lease Liabilities
- New accounting policies and disclosures
- Critical judgement regarding the CC use of PCC assets
- Updated PFI Model
- Identification of peppercorn rentals and recognising these as leases under IFRS

Status of the audit

Our work is substantially complete and there are currently no matters of which we are aware that would require modification of our audit opinion, subject to the outstanding matters detailed below.

- Receipt of IAS 19 letter of assurance from Somerset Pension Fund auditor
- Responses to queries raised on Police Pension Fund account and Police Pension Scheme Liability
- Responses to queries raised on sample testing (PPE Additions, Payments made, Grant income, Payroll)
- Responses to journal inquiries
- Receipt of third-party confirmation of one investment balance
- Responses to queries raised on remuneration disclosures
- Completion of disclosure reviews (Cash Flow Statement, Related Party transactions, joint arrangements)
- Final quality reviews by audit manager and engagement lead
- Receipt of management representation letter
- Review of the final set of financial statements

Status:

- Significant elements outstanding – high risk of material adjustment or significant change to disclosures
- Some elements outstanding – moderate risk of material adjustment or significant change to disclosures
- Not considered likely to lead to material adjustment or significant change to disclosures

Subject to satisfactory completion of the above points, we anticipate issuing unqualified audit opinions.

Materiality

Our approach to materiality

As communicated in our Audit Plan dated April 2025, we determined materiality at the planning stage as £12.1m based on 2% of the Chief Constable's gross expenditure for the 2023/24 period. At year-end, we have reconsidered our materiality based on the draft consolidated and individual financial statements. As there was not a significant movement between the 2023/24 and 2024/25 expenditure, we did not consider it necessary to reassess our materiality.

A recap of our approach to determining materiality is set out below.

Basis for our determination of materiality

- We have determined financial statement materiality based on a proportion of the gross expenditure of the group, the PCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materialities, which is £12.1m (PY £9m), which equates to 2% of the Chief Constable's prior year gross expenditure.
- Materiality levels remain the same as reported in our audit plan in April 2025.

Performance materiality

We have determined performance materiality to be set at £9.1m, which equates to 75% of headline materiality.

Specific materiality

We have applied a lower materiality to the senior officer remuneration balance as these are considered sensitive disclosures of high public interest. We have set materiality at £27k (PY: £20k) per officer.

Reporting threshold

We will report to you all misstatements identified in excess of £600k, in addition to any matters considered to be qualitatively material.

Our approach to materiality

A summary of our approach to determining materiality is set out below.

	Group (£'000)	PCC (£'000)	Chief Constable (£'000)	Qualitative factors considered
Materiality for the financial statements	12,100	12,100	12,100	This is 2.0% of the Chief Constable's gross expenditure for the 2023/24 period.
Performance materiality	9,100	9,100	9,100	This is approximately 75% of the Materiality threshold.
Specific materiality for Senior Officers Remuneration	27	27	27	We have applied a lower materiality to the Senior Officer Remuneration balance as these are considered sensitive disclosures of high public interest.
Reporting threshold	600	600	600	This is approximately 5% of the Materiality threshold.

Overview of significant and other risks identified

Overview of audit risks

The below table summarises the significant and other risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Other risks are, in the auditor’s judgement, those where the risk of material misstatement is lower than that for a significant risk, but they are nonetheless an area of focus for our audit.

Risk title	Relates to	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Anticipated conclusion
Management override of controls	PCC/CC/Group	Significant	↔	✓	Low	●
The revenue cycle includes fraudulent transactions (Rebutted)	PCC/CC/Group	Rebutted	↔	✓	Low	●
The expenditure cycle includes fraudulent transactions (Rebutted)	PCC/CC/Group	Rebutted	↔	✓	Low	●
Valuation of land and buildings	PCC/Group	Significant	↔	✗	Medium	●
Valuation of pension fund net liability	CC/Group	Significant	↔	✗	High	●
Implementation of IFRS 16	PCC/CC/Group	Other	↔	✗	Medium	●

- ↑

 Assessed risk increase since Audit Plan
- ↔

 Assessed risk consistent with Audit Plan
- ↓

 Assessed risk decrease since Audit Plan
- Not likely to result in material adjustment or change to disclosures within the financial statements
- Potential to result in material adjustment or significant change to disclosures within the financial statements
- Likely to result in material adjustment or significant change to disclosures within the financial statements

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.	Group, PCC and Chief Constable	We have: - evaluated the design and implementation of management's controls over journals - analysed the journals listing and determined the criteria for selecting high risk unusual journals - identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration - gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness and - reviewed and tested transfers between the General Fund and intragroup journals.	Our examination of the control environment has identified deficiencies, which have been reported in previous audits and further detail and audit evaluation of these, and their impact can be found on pages 49 to 57. These are summarised below and have been considered in our journals work. IT Audit Control Findings - We have identified two significant deficiencies regarding inappropriate access and segregation of duties of users in SAP. Please see pages 49 to 52 for more details of these deficiencies, which are similar in nature to those reported in the previous four audit periods, dating back to 2020/21 and are inherent weaknesses in SAP as an accounting system, rather than any specific deficiencies relating to decisions made by the Force. We note that two of the significant deficiencies reported in prior years have been resolved in 2024/25. Journal Control Findings - The finance team has the ability to create and post their own journals as there are no automated controls within the finance system. - During the audit we have noted there are no authorisation limits set within the financial system for individuals to post or approve journals. - In December 2021, a new portal was introduced, called Assyst, which was designed to add an extra layer of transparency to the journals process. Assyst has a field for evidence to be included, but through our enquiry of journal users and our own observations of inspecting the software, we noted that evidence is not always submitted to support the journal. We are awaiting responses to inquiries of five journal users. Our work to date has not identified any indication of management override or fraud.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
The revenue cycle includes fraudulent transactions (rebutted) Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.	PCC/CC/ Group	It was reported in our joint audit plan that we had determined there was no significant risk of material misstatement arising from improper revenue recognition. We consider our rebuttal of revenue recognition to remain appropriate.	Our work on revenue has not identified any issues that would change our assessment.
The expenditure cycle includes fraudulent transactions (rebutted) Practice note 10: Audit of financial statements of Public Sector Bodies in the United Kingdom (PN10) states that the risk of material misstatement due to fraud related to expenditure may be greater than the risk of material misstatement due to fraud related to revenue recognition for public sector bodies.	PCC/CC/ Group	It was reported in our joint audit plan that we had determined there was no significant risk of material misstatement relating to expenditure recognition. We consider our rebuttal of the presumed expenditure recognition risk to remain appropriate.	Our work on expenditure has not identified any issues that would change our assessment.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of land and buildings The PCC (and Group) revalue land and buildings on an annual basis to ensure that the carrying value is not materially different from their current value (or fair value for surplus assets) at the financial statements date, via full valuations or on a desktop basis. Management's external expert plans to issue the valuations for 2024/25 following a full valuation. This is appropriate in line with the CIPFA Code, as it has been five years since the previous full external valuation. The PCC Group have engaged Wilks, Head and Eve to perform this exercise. Land and building valuations represent a significant estimate by management in the financial statements due to the size of the numbers involved (£202.7m at 31 March 2024) and the sensitivity of the estimates to changes in key assumptions. We have therefore identified valuation of land and buildings as a significant risk.	PCC and Group	We have: • evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work; • evaluated the competence, capabilities and objectivity of the valuation expert; • discussed with the valuer the basis on which the valuations were carried out to ensure that the requirements of the CIPFA Code are met; • challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding; • engaged our own valuer expert to assess the instructions to the PCC's valuer; the final valuation report and the assumptions that underpin the valuations; • tested, on a sample basis, revaluations made during the year to ensure they have been input correctly into the PCC (and group's) asset register; and to critically assess the inputs and assumptions used in the valuations of this same sample, against comparables and market evidence, to ensure an appropriate and materially accurate estimate has been determined	We have noted one calculation error of £4m in the valuation of the HQ building. This is an error in the calculation of the valuation, rather than the assumptions made by the valuer and we are satisfied this is isolated to this asset. The Valuer has updated their valuation, and this has been updated in the financial statements. We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of the pension fund net liability for LGPS and Police Pension Schemes The Group's net defined benefit pension liability reflected in its balance sheet represents a significant estimate in the financial statements. It is considered a significant estimate due to the size of the numbers involved (£2.6bn at 31 March 2024 - £2.6bn for PPS, £13m for LGPS) and the sensitivity of the estimate to changes in key assumptions. The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation. (continued)	Chief Constable and Group	We have: • updated our understanding of the processes and controls put in place by management to ensure that the group's pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluated the instructions issued by management to their expert (Barnett Waddingham "the actuary") for this estimate and the scope of the actuary's work; • evaluated the competence, capabilities and objectivity of the actuary; • assessed the competence, capabilities and objectivity of the actuary who carried out the group's pension fund valuation; • assessed the accuracy and completeness of the information provided by the group to the actuary to estimate the liability; (continued)	Some adjustments have been made to the PCC group accounts to ensure consistency with Chief Constable and supporting working papers. We are satisfied the actuary is competent, capable and objective. As part of the 2022/23 audit, we requested assurances from the auditor of the Somerset Pension Fund, with respect to the accuracy and appropriateness of the triennial valuation membership data. No issue were raised and we can therefore rely on these assurances for our 2024/25 work. We have not identified any issues in the accuracy and appropriateness of the quadrennial valuation data submitted to the actuary. (continued)

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of the pension fund net liability for LGPS and Police Pension Schemes(cont.) The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 net liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimates due to the assumptions used in their calculation.	Chief Constable and Group	We have: • tested the consistency of the pension fund asset (LGPS only) and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary(as auditor's expert) and performing any additional procedures suggested within the report; • requested assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements for the LGPS only; and • tested the accuracy of the quadrennial valuation data submitted to the actuary (PPS only).	At the time of writing, we await receipt of the final assurances from the auditor of Somerset Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements for the LGPS only. Our work on the data sent to the actuary for the PPS remains ongoing. We have identified that the pensionable pay submitted to the actuary was overstated by £5m. The audit team have requested that management consult with the actuary on the impact of this overstatement.

Other risks

Risk identified	Relates to	Audit procedures performed	Key observations
Implementation of IFRS16 IFRS 16 Leases is now mandatory for all Local Government Police bodies from 1 April 2024. This represents a significant change in accounting standards, and we have therefore recognised the risk of misstatement in implementation of this standard.	PCC/CC/Group	We have: - Reviewed the steps taken by management to identify leases to be disclosed under IFRS16. - Tested a sample of leases to ensure these have been calculated accurately - Tested a sample of peppercorn right of use asset valuations performed by external valuer - Reviewed management's assessment of whether the CC use of PCC assets constitutes a lease under IFRS16.	Our audit work on IFRS16 is ongoing. To date, we have not identified any issues with the steps taken by management to identify leases or the calculations performed.

Group audit

Group audit

In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

The table below summarises our final group scoping, as well as the status of work on each component.

Component	Risk of material misstatement to the group	Scope – planning	Scope – final	Status	Comments
PCC for Avon and Somerset	Yes	Full scope audit	Full scope audit	●	
Chief Constable of Avon & Somerset	Yes	Full scope audit	Full scope audit	●	Adjustments identified are disclosed on page 44 Refer to page 11 for status of audit

- Planned procedures are incomplete and/or significant issues have been identified that require resolution.
- Planned procedures are ongoing/subject to review with no known significant issues.
- Planned procedures are substantially complete with no significant issues outstanding.

Other findings

Other areas impacting the audit

Issue	Commentary	
Recognition and presentation of grant income The PCC receives a number of grants and contributions and is required to follow the requirements set out in sections 2.3 and 2.6 of the Code. The main considerations are to determine whether the PCC is acting as principal/agent, and if there are any conditions outstanding (as distinct from restrictions) that would determine whether the grant be recognised as a receipt in advance or income. The PCC also needs to assess whether grants are specific, and hence credited to service revenue accounts, or of a general or capital nature in which case they are credited to taxation and non-specific grant income.	We have reviewed grants received by the PCC to ensure accuracy of recognition and appropriateness of classification. Work in this area is ongoing. However, we have found no instances of inappropriate grant recognition or classification to date.	

Other areas impacting the audit

Issue	Commentary	
IT control deficiencies Four deficiencies were identified in our review of SAP and Active Directory.	Deficiencies have been raised from the conclusion of our IT Audit procedures that are in line with those raised in previous audit period.	Please see pages 49 to 52 which outline control findings and how this impacts our substantive audit work, as well as a high-level summary of outcomes on page 36.

Other findings – accounting policies

Accounting area	Summary of policy	Commentary	Assessment
Revenue and Expenditure recognition	Activity is accounted for and recorded on an accruals basis. This means that income is recorded in the accounts when it becomes due, rather than when it is received, and outstanding amounts are included as debtors. Expenditure is included in the accounts when the goods or services are received or supplied, and any outstanding amounts are included as creditors. The PCC Group established a de-minimis level of £5,000 for accruals in both 2023/2024 and 2024/2025.	The Force's policy is appropriate under the CIPFA Code of Practice. - We have compared the Force Policy to the CIPFA Guidance Notes Example accounting policies and are satisfied these are appropriate. - We have reviewed the application of this accounting policy to all revenue and expenditure and have identified no issues	● GREEN
Valuation methods	Properties have been valued in accordance with CIPFA code of guidance and with the current RICS valuation – Global standards UK national supplement, on the basis of existing use value, depreciated replacement cost or fair value. Operational assets that are not specialised have been valued at existing use value. Existing use value is defined as the estimated amount for which a property should exchange on the valuation date between a willing buyer and seller at an arm's length transaction. Operational assets for which no market is in existence, or which are specialised in nature have been valued at depreciated replacement cost. Depreciated replacement cost is defined as the current cost of replacing an asset with its modern equivalent asset, less deductions.	The Force's policy is appropriate under the CIPFA Code of Practice. - We have compared the Force Policy to the CIPFA Guidance Notes Example accounting policies and are satisfied these are appropriate. - There have been no changes in valuation methods in 24/25 - We have reviewed the application of this accounting policy to revalued asset and have identified no issues	● GREEN

Assessment:

- Red = Marginal accounting policy which could potentially be open to challenge by regulators
- Amber = Accounting policy appropriate but scope for improved disclosure
- Green = Accounting policy appropriate and disclosures sufficient

Other findings – accounting policies

Accounting area	Summary of policy	Commentary	Assessment
IFRS 16	The constabulary classifies contracts as leases based on their substance. Contracts and parts of contracts, including those described as contracts for services, are analysed to determine whether they convey the right to control the use of an identified asset, through rights both to obtain substantially all the economic benefits or service potential from that asset and to direct its use. The constabulary includes arrangements with nil consideration, peppercorn or nominal payments. The constabulary does not consider the Chief Constable's use of PCC assets a lease arrangement.	The Force's policy is appropriate under the CIPFA Code of Practice. • We have compared the Force Policy to the CIPFA Guidance Notes Example accounting policies and are satisfied these are appropriate • We have considered management's judgement on CC use of PCC assets and do not consider this unreasonable. • We have benchmarked the Force's Right of Use assets and Lease Liabilities against other Forces in the region and consider these reasonable	● GREEN

Assessment:

- Red = Marginal accounting policy which could potentially be open to challenge by regulators
- Amber = Accounting policy appropriate but scope for improved disclosure
- Green = Accounting policy appropriate and disclosures sufficient

Other findings – key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
Valuation of land and buildings £200m at 31 March 2025	PCC/Gro up	Other land and buildings comprises £165.9m of specialised assets such as Police Headquarters and Police Centres, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£34.3m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The PCC engaged Wilks Head and Eve to complete a full valuation of all properties as at 31 March 2025. The total year end valuation of land and buildings was £200m, a net decrease of £2.7m from 2023/24 (£202.7m).	We have carried out the following work in relation to this estimate in line with the revised ISA540 requirements: - Assessment of management's expert to ensure suitably qualified and independent; - Assessed the completeness and accuracy of the underlying information used to determine the estimate; - Assessed the consistency of the estimate against market data; - Assessed the adequacy of the disclosure of the estimate in the financial statements; and - Consulted with our auditor's expert, discussing the methods and assumptions applied by the valuer.	● Green We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Assessment

- [Red] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Amber] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- [Green] We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment																								
LGPS net pension liability £12.3m at 31 March 2025	Chief Constable /Group	The Group and Chief Constable's Local Government Pension Scheme (LGPS) net pension liability at 31 March 2025 is £12.3m (PY £13.1m). The Chief Constable uses Barnett Waddingham to provide actuarial valuations of the Chief Constable's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years. The latest full actuarial valuation was completed in 2022. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £0.8m net actuarial gain during 2024/25.	In assessing the estimate, we have: - assessed management's expert to ensure they are suitably qualified and independent; - assessed the actuary's approach to confirm reasonableness of approach; - used an auditor's expert (PwC) to assess the methods and assumptions used by management's actuary (see table below for consideration of assumptions); - gained assurance over the completeness and accuracy of the underlying information used to determine the estimate; - assessed the impact of any changes to valuation method; - assessed the reasonableness of decrease in estimate; and - assessed the adequacy of disclosure of estimate in the financial statements We currently await the final letter of assurance from the auditor of Somerset Pension Fund in respect of assurances requested for the year ended 2024/25. <table><tr><th>Assumption</th><th>Actuary value</th><th>PwC range</th><th>Assessment</th></tr><tr><td>Discount rate</td><td>5.90%</td><td>5.60%-5.95%</td><td>Reasonable</td></tr><tr><td>Pension increase rate</td><td>2.85%</td><td>2.85%-2.95%</td><td>Reasonable</td></tr><tr><td>Salary growth</td><td>3.85%</td><td>3.85%-3.95%</td><td>Reasonable</td></tr><tr><td>Life expectancy – Males currently aged 45/65</td><td>22.4 21.1</td><td>20.6 – 23.1 19.2 – 21.8</td><td>Reasonable</td></tr><tr><td>Life expectancy – Females currently aged 45/65</td><td>24.4 23.0</td><td>24.1 – 25.7 22.7 – 24.3</td><td>Reasonable</td></tr></table>	Assumption	Actuary value	PwC range	Assessment	Discount rate	5.90%	5.60%-5.95%	Reasonable	Pension increase rate	2.85%	2.85%-2.95%	Reasonable	Salary growth	3.85%	3.85%-3.95%	Reasonable	Life expectancy – Males currently aged 45/65	22.4 21.1	20.6 – 23.1 19.2 – 21.8	Reasonable	Life expectancy – Females currently aged 45/65	24.4 23.0	24.1 – 25.7 22.7 – 24.3	Reasonable	Work is ongoing
Assumption	Actuary value	PwC range	Assessment																									
Discount rate	5.90%	5.60%-5.95%	Reasonable																									
Pension increase rate	2.85%	2.85%-2.95%	Reasonable																									
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Life expectancy – Males currently aged 45/65	22.4 21.1	20.6 – 23.1 19.2 – 21.8	Reasonable																									
Life expectancy – Females currently aged 45/65	24.4 23.0	24.1 – 25.7 22.7 – 24.3	Reasonable																									

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Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment																								
Police Pension Scheme liability £2,453m at 31 March 2025	Chief Constable /Group	The Chief Constable's Police Pension Scheme liability at 31 March 2025 is £2,453m (PY £2,622m). The Chief Constable operates three pension schemes for police officers; these are the 1987,2006 and 2015 Police Pension Schemes. The Chief Constable uses Barnett Waddingham to provide actuarial valuations of their Police Pension Scheme liabilities. A full actuarial valuation is required every four years. Whist the last full actuarial valuation was completed in 31 March 2024, the estimate of the pension liability at 31 March 2025 is based on up-to-date membership data and assumptions. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £169m net actuarial gain during 2024/25.	In assessing the estimate, we have considered the following: - assessed management's expert (Barnett Waddingham) to ensure they are suitably qualified and independent; - assessed the actuary's approach to confirm reasonableness of approach; - used an auditor's expert (PwC) to assess the methods and assumptions used by management's actuary (see table below for consideration of assumptions); - gained assurance over the completeness and accuracy of the underlying information used to determine the estimate; - assessed the impact of any changes to valuation method; - assessed the reasonableness of decrease in estimate; and - assessed the adequacy of disclosure of estimate in the financial statements. Work is currently ongoing, and we have outstanding queries with management. <table><tr><th>Assumption</th><th>Actuary value</th><th>PwC range</th><th>Assessment</th></tr><tr><td>Discount rate</td><td>5.80%</td><td>5.60% - 5.95%</td><td>Reasonable</td></tr><tr><td>Pension increase rate</td><td>2.90%</td><td>2.85% - 2.95%</td><td>Reasonable</td></tr><tr><td>Salary growth</td><td>3.90%</td><td>3.85% - 3.95%</td><td>Reasonable</td></tr><tr><td>Life expectancy – Males currently aged 45/65</td><td>22.5 21.2</td><td>21.8 – 22.5 20.5 – 21.2</td><td>Reasonable</td></tr><tr><td>Life expectancy – Females currently aged 45/65</td><td>24.8 23.4</td><td>24.6 – 24.8 23.2 – 23.4</td><td>Reasonable</td></tr></table>	Assumption	Actuary value	PwC range	Assessment	Discount rate	5.80%	5.60% - 5.95%	Reasonable	Pension increase rate	2.90%	2.85% - 2.95%	Reasonable	Salary growth	3.90%	3.85% - 3.95%	Reasonable	Life expectancy – Males currently aged 45/65	22.5 21.2	21.8 – 22.5 20.5 – 21.2	Reasonable	Life expectancy – Females currently aged 45/65	24.8 23.4	24.6 – 24.8 23.2 – 23.4	Reasonable	Work is ongoing
Assumption	Actuary value	PwC range	Assessment																									
Discount rate	5.80%	5.60% - 5.95%	Reasonable																									
Pension increase rate	2.90%	2.85% - 2.95%	Reasonable																									
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Life expectancy – Males currently aged 45/65	22.5 21.2	21.8 – 22.5 20.5 – 21.2	Reasonable																									
Life expectancy – Females currently aged 45/65	24.8 23.4	24.6 – 24.8 23.2 – 23.4	Reasonable																									

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Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
Private Finance Initiative (PFI) Assets - £80,256k Liability - £46,987k	PCC and Group	The PCC is part of a private finance initiative with Blue Light Partnership which includes the provision of services and building maintenance over the 25 years of the contract. At the end of the contract the ownership of the properties will pass over to the PCC. One of the properties provided, the BlackRock firearms training facility, is part of a Tri-Force agreement between the PCC and the PCC's of Gloucestershire and Wiltshire. The PFI properties are recognised on the balance sheet and revalued as part of the revaluation cycle. The liability to pay the cost of the capital investment to the Blue Light Partnership is also recognised on the balance sheet.	In assessing the estimate, we have: - reviewed the updated PFI model to ensure inputs can be evidenced; - agreed the unitary charge included within the accounting model back to supporting invoices; - agreed the liability figures back to the evidence to support PFI model; - compared management's PFI model to a model produced by ourselves; - assessed the adequacy of disclosures of estimate in the financial statements; - assessed the completeness and accuracy of the underlying information used to determine the estimate; - ensured that the PCC is correctly recording their share of the liability in accordance with the Tri-Force agreement; and - gained assurance over the material accuracy and appropriate presentation of the PFI disclosures in the PCC Group accounts.	● Green We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
Provisions £14.7m	PCC, Chief Constable and Group	The PCC and Chief Constable are responsible for determining the amount that should be provided for each year for probable future expenses. The provision is calculated based upon previous years' experience and advice from experts.	We have - Assessed provisions for completeness and ensured method of estimation is reasonable and consistent with previous periods. - agreed the method of calculation and assumptions used by Management's expert (Marsh) in calculating the Insurance provision. No issues were noted with this work, we are satisfied this estimate is materially appropriate.	● Green We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
Minimum revenue provision £4.821m	PCC and Group	The PCC is responsible on an annual basis for determining the amount charged for the repayment of debt known as its minimum revenue provision (MRP). The basis for the charge is set out in regulations and statutory guidance. The year end MRP charge was £4,821k, a net increase of £1,682k from 2023/24. This represents a 4.8% charge against the general fund Capital Financing Requirement (CFR).	We have determined: - MRP has been calculated in line with the statutory guidance. - the PCC's policy on MRP complies with statutory guidance. - The increase in MRP charge is reasonable. New statutory guidance takes full effect from April 2025, introducing new provisions for capital loans. This guidance also clarifies the practices that the PCC should already be following. This guidance clarifies that capital receipts may not be used in place of a prudent MRP and that MRP should be applied to all unfinanced capital expenditure and that certain assets should not be omitted from the calculation unless exempted by statute.	 Green We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
SAP	ITGC assessment (design and implementation effectiveness only)	●	●	●	●	n/a
Active Directory	ITGC assessment (design and implementation effectiveness only)	●	●	●	●	n/a

As in previous years, our IT audit specialists have identified some significant deficiencies within the SAP financial ledger system. These deficiencies are considered in our journals testing. Further information on the recommendations raised in previous audits and progress against these control recommendations can be seen in Appendix C.

Assessment:

- Significant deficiencies identified in IT controls relevant to the audit of financial statements
- Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- Not in scope for assessment

Communication requirements and other responsibilities

Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Police and Crime Commissioner and Chief Constable and Joint Audit Committee. We have not been made aware of any other incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	Work is ongoing, to date we have not been made aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	Letters of representation have been requested from both the PCC and the Chief Constable.

Other communication requirements

Issue	Commentary
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the PCC’s banking and treasury partners. This permission was granted and the requests were sent. We have received positive confirmations from all requests returned so far and are currently waiting on one counterparty to return confirmation.
Disclosures	Our review found no material omissions in the financial statements.
Audit evidence and explanations	All information and explanations requested from management was provided.
Significant difficulties	None noted.
Other matters	None noted.

Other responsibilities

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Authority recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. • Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a matter of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the PCC and Chief Constable’s financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. (continued)

Other responsibilities

Issue	Commentary
Going concern	Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the PCC and Chief Constable meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the PCC and Chief Constable and the environment in which they operates • the PCC and Chief Constable's financial reporting framework • the PCC and Chief Constable's system of internal control for identifying events or conditions relevant to going concern • management's going concern assessment. On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified for either the PCC or the Chief Constable; and • management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Narrative Reports and Annual Governance Statements), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified to date, however this work is still in progress. We plan to issue an unmodified opinion in this respect.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. We have nothing to report on these matters.

Other responsibilities

Issue	Commentary
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Note that work is not required as the PCC/Group/Chief Constable do not exceed the threshold. We intend to issue our assurance statement to the NAO when we issue our audit opinions.
Certification of the closure of the audit	We intend to certify the closure of the 2024/25 audits of Avon and Somerset PCC and Chief Constable in the audit reports, as detailed in Appendix E.

Audit adjustments

Audit adjustments – PCC Group, PCC and CC

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements to date are set out in detail below, along with the impact on the key statements.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on total net expenditure £'000	Impact on general fund £'000
Headquarters valuation adjustment	<u>PCC Group Accounts</u>	<u>PCC Group Accounts</u>	<u>PCC Group Accounts</u>	<u>PCC Group Accounts</u>
The valuer’s initial valuation of the Police Headquarters incorrectly calculated externals and overstated the valuation by £4,563k. This has been corrected by the valuer and the force.	Gain on revaluation Dr £732k Net Cost of Police Services Cr £13k <u>PCC Only</u>	Land and Buildings Cr £4,563k <u>PCC Only</u> Land and Buildings Cr £4,563k <u>CC Only</u>	Gain on revaluation Dr £732k Net Cost of Police Services Cr £13k <u>PCC Only</u>	Revaluation Reserve Dr £3,830k Revenue General Fund Dr £718k <u>PCC Only</u>
This impacts on depreciation due to the SAP error in M12 depreciation as discussed on page 50 and therefore impacts on CC accounts.	Gain on revaluation Dr £732k Intragroup funding adjustment Cr £13k <u>CC Only</u>	No impact on CC Balance Sheet	Gain on revaluation Dr £732k Intragroup funding adjustment Cr £13k <u>CC Only</u>	Revaluation Reserve Dr £3,830k Revenue General Fund Dr £718k <u>CC Only</u>
	Net Cost of Police Services Dr £13k Intragroup funding adjustment Dr £13k		Net nil impact on total net expenditure	n/a – CC does not hold reserves
Overall impact	719k	(4,549k)	719k	4,549k

Audit adjustments – PCC Group, PCC and CC

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements to date are set out in detail below, along with the impact on the key statements.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on total net expenditure £'000	Impact on general fund £'000
We have identified that the pensionable pay submitted to the actuary for the Police Pension Scheme was overstated by £5m. The audit team have requested management to consult with their actuary on the impact.				
Overall impact				

Audit adjustments – PCC Group, PCC and CC

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

	Misclassification or change identified	Adjusted?
Pensions	Following auditor challenge, the force have added a disclosure regarding the virgin media case to the pension disclosures	✓
Financial Instruments	Various adjustments have been made to the financial instrument disclosures to ensure consistency with supporting working papers.	✓
Critical judgements	A critical judgement has been added to both sets of accounts to reflect management's assessment that the CC use of PCC assets constitutes a lease under IFRS16.	✓
Expenditure and Financing Analysis	The total figure for taxation and non-specific grant income in the group EFA was incorrectly calculated in the draft financial statements. This has been adjusted.	✓
Remuneration Disclosures	The names of the Police and Crime Commissioners were disclosed in the draft financial statements. Per the CIPFA Code, names are only required to be disclosed when an individual earns over £150k which the PCCs do not, so the names have been removed.	✓
Pension Liability	A number of adjustments have been made to pension disclosures in the PCC accounts to ensure consistency with supporting working papers and CC accounts.	✓
Throughout	A number of inconsistencies between prior year comparator figures disclosed in the financial statements and the audited prior year financial statements were identified and have been corrected.	✓
Throughout	A number of typographical errors have been identified throughout the financial statements.	✓

Audit adjustments – PCC Group, PCC and CC

Impact of unadjusted misstatements

Testing is ongoing, to date we have not identified any unadjusted misstatements.

Impact of unadjusted misstatements in the prior year – PCC Group, PCC and CC

The table below provides details of misstatements identified during the prior year audit which were not adjusted for within the final set of financial statements for 2023/24, and the resulting impact upon the 2024/25 financial statements. We also present the cumulative impact of both prior year and current year unadjusted misstatements on the 2024/25 financial statements. . Those charged with governance are required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on net surplus/deficit £'000	Impact on general fund £'000	Reason for not adjusting
One issue identified within our testing in relation to the Force stating posting a Receipt in advance accrual for in relation to money that they had not actually received yet. This means that the receipt in advance line has been overstated in the accounts. Given that the Force only have £872k worth of Receipts in Advance (in Note 25), there is no risk of a material error therefore the maximum projected error is this amount. No creditors are accounted for by the CC, therefore no impact on these accounts.	0	872	0	872	Projected error that is not material
Overall impact	0	0	0	872	0

Action plan – PCC & Chief Constable

We set out here our recommendations for the PCC and Chief Constable which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
● High	IT Audit Control Findings Our audit procedures identified 7 dialog accounts (1 generic and 6 users) with access to directly create and/or modify roles in the production environments (client and CUA). Access to create and modify roles directly into production creates a risk that inappropriate access within the application or underlying data may be granted without following formal user management procedures.	If there is a need to deviate from the existing role creation/modification process, users with the ability to directly implement new roles or perform role modifications should be assigned firefighter access with a set validity period based on formal approvals. Management response Service Request S28910 raised to remove PFCG access by amending the roles that provide this access for users identified in production.
● High	IT Audit Control Findings Segregation of duties conflict as users have ability to configure and delete audit logs in production. The combination of the ability to configure and delete audit logs creates a risk that inappropriate and anomalous activity may not be detected and resolved in a timely manner. Further, users can execute unauthorised actions and then erase any evidence of those actions by deleting relevant logs, potentially leading to undetected fraud or malpractice.	Management should segregate a user’s ability to configure (SM19) and delete (SM18) user security event logs within production. If for operational reasons access cannot be fully segregated, alternative options to mitigate the risk could be limited to the firefighter account with a set validity period based on formal approvals. Management response Service Request S28914 raised to limit SM18 access to FIREFIGHTER Account by removing the access from identified accounts.

Key

- High – Significant impact on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

Action plan – PCC & Chief Constable

Assessment	Issue and risk	Recommendations
● Medium	Nil NBV Assets We reviewed management's process for disposing of nil NBV assets and identified GBV £5,315k assets which had not been reviewed in year. This has been identified in prior year audits.	This is not material, but we recommend that management reviews the useful lives applied to ensure that depreciation is being recognised across the actual life of the asset. However, we deem the impact on the depreciation charged in year to be immaterial and this is also immaterial to the net reporting value of these assets. Management response We will review our policy on the useful lives against the main categories to ensure they are suitable.
● Medium	Depreciation Depreciation charges against revalued assets are posting 11 months of charges based on the old value and one month charge at the revalued amount. This is misstating one month of depreciation (£72k) and despite having a trivial impact overall, is not in line with the accounting standards and not considered best practice. This has been identified in prior year audits.	We recommend that depreciation charges are reflected accurately in line with the accounting standards and revaluation model. We appreciate this is unlikely to be action upon until the implementation of the new accounting system as this is a historical issue with SAP. Management response This action has been included in the request for the new system.
● Medium	Journals The finance team have the ability to create and post their own journals as there are no automated controls within the financial system to prevent this from occurring. The manual interventions put in place by Management are designed to prevent self creation of journals, however through our audit work we have noted that 5 manual journals and 22 manual accruals that were created and approved by the same individual. This has been identified in prior year audits.	We recognise that this is an inherent limitation of the in SAP and the force have implemented mitigating controls to limit the impact of this deficiency. Management response Oracle will remove this issue, journals will be directly inputted to the system and workflowed to appropriate approver.

Action plan – PCC & Chief Constable

Assessment	Issue and risk	Recommendations
● Medium	IT Audit Control Findings Our IT audit procedures identified 2 dialog user accounts with business process/financial reporting responsibilities that were assigned inappropriate access to maintain all SAP standard and/or customised tables via SM30 or SM31 Inappropriate access to maintain all standard or customised SAP tables creates a risk that unauthorised table maintenance functions can be performed and result in data integrity issues. A combination of administration and financial privileges creates a risk that system-enforced internal controls can be bypassed, leading to unauthorised changes being made to system parameters	Management should segregate a user's ability to maintain all the standard or customised SAP tables within production. We recommend that for the users identified, management should consider assigning access to relevant table groups or individuals tables via S_TABU_DIS and S_TABU_NAM authorisation objects rather than assigning the authorisation values to '*'. Management response Service Request S28917 raised to restrict access by including only relevant table groups into the role which provides this access for the users identified, this is dependant on the practicality of such an action. It's possible that after review an alternative may need to be sought.
● Low	IT Audit Control Findings The client copier settings in SAP are designed to safeguard clients from unauthorised access and modifications during client copy and comparison operations. We observed that the 'Protection: Client Copier and Comparison Tool' setting in the production environment of the SAP client was set to 'Protection Level 0: No Restriction'. This setting allows any changes to the client, meaning the client can be overwritten by a client copy, and reading access from other clients is possible. As a mitigating procedure, we obtained a copy of the SCC3 client copy logs and determined that no local or remote client copies were made during the audit period. If client settings are not configured to restrict the client from being overwritten by a client copy operation, there is a risk that critical financial data could be lost or compromised. This could result in data integrity issues, unauthorised access, and potential financial discrepancies.	Management should ensure that the following parameters are consistently set in the production client: • 'Protection: Client Copier and Comparison Tool' set to 'Protection Level 1: No Overwriting'. Management response Service Request S28917 raised to amend Client settings to Protection Level 1: No Overwriting' in the SAP production environment.

Action plan – PCC & Chief Constable

Assessment	Issue and risk	Recommendations
● Low	Leavers Process In our testing of employee benefit expenditure, we identified that the force continued to pay an individual for three months following their departure from the force, an overpayment of £2,475.83. Whilst this is trivial, this is a departure from the leavers process.	We recommend that the force review leaver policies and ensure these are complied with. Management response We are reviewing the starter and leaver process as part of the Oracle solution implementation. We will also request SWAP to focus on this process and the application of it in their upcoming payroll and expenses audit.
● Low	Historic Balances Our audit work has noted account balances on balance sheet codes which are historic, and management are unable to match these off to due to legacy issues in the GL on how settings for these balances were initially set up in SAP. From our discussions with management, they have previously sought to undertake a manual process to resolve this, but this has led to wider GL issues. The matter will not be fully resolved until the transition to the new finance system is completed.	We recommend that management undertake a review to determine the net debtor/creditor impact on the financial statements of these unmatched items and determine any financial impact prior to the clearance of this balance in the transition to the new finance system. Management response We will review this balance in advance of the new system and take into consideration the impact on the accounts that this will have.

Follow up of prior year recommendations – PCC & Chief Constable

We identified the following issues in the audit of the PCC's 2023/24 financial statements, which resulted in three recommendations being reported in our 2023/24 Audit Findings Report and seven recommendations carried forward from previous audits that were yet to be resolved. We have followed up on the implementation of our recommendations.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	Depreciation charges (23/24) Depreciation charges against revalued assets are posting 11 months of charges based on the old value and one month charge at the revalued amount. This is misstating one month of depreciation and despite having a trivial impact overall, is not in line with the accounting standards and not considered best practice.	Testing of depreciation has identified that this issue has not been addressed and depreciation is still misstated by one month. We have raised a recommendation on page 50.
✓	Floor area drawings (23/24) During our testing of land and building valuations, we identified that the valuer remeasured a small element of the HQ building, therefore updating the overall floor area applied in valuation, but did not retain a copy of any drawing or calculation of the revised area, so there is no evidence to support this assumption used in the revaluation calculation. The remeasured element is insignificant to the overall area of the asset. The total area of this asset was agreed to a floor plan held by the Force during the 20/21 audit and the total area has remained broadly consistent within desktop valuations performed since then, which means we are satisfied that the valuation is not materially inaccurate following this remeasurement despite the lack of supporting evidence as the movement in area is minimal.	The external valuer was provided with floor area drawings for each of the Force's assets. The valuer completed inspections and check measurements for each of the sites. We therefore consider this issue to be addressed.

Follow up of prior year recommendations – PCC & Chief Constable

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	Valuer Engagement Letter (2023/24) The auditor expert brought to our attention that they would have expected the valuer to issue an engagement letter to the entity, rather than relying solely on the instruction letter issued from management to the valuer. This letter would ensure competency, objectivity, independence as well as documenting the approach to the valuation. This engagement letter should be issued at the outset of each instruction and in this case, each valuation year. Audit work has confirmed that the valuation instruction has been agreed by both parties prior to work commencing and further valuation inquiries have been made between auditor and valuer to ensure competence, objectivity and independence, however this recommendation still stands as an engagement letter from the valuer is seen as appropriate and best practice.	Wilks Head and Eve issued an engagement letter to the entity in 2024/25, therefore this issue has been addressed.

Assessment

- ✓ Action completed
- X Not yet addressed

Follow up of prior year recommendations – PCC & Chief Constable

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	Nil Net Book Value Assets (22/23) We have identified a number of assets with a zero net book value where the asset is still in use. There is a risk that useful economic lives are incorrect, leading to incorrect depreciation charges, or a risk that assets remain on the register that are no longer in use.	Testing of nil NBV has identified that this issue has not been addressed and assets with nil NBV are still in use . We have raised a recommendation on page 50.
X	Fixed Asset Register Reconciliations (22/23) In reconciling the Fixed Asset Register (FAR) to the valuers report we identified a number of small differences between the two.	We continue to find a small difference; however this is trivial and is due to land at Frome Police Station which was incorrectly removed from the FAR when the building was sold (the land is still owned by ASP) – we continue to recommend that this asset is added back into the FAR to avoid this reconciliation different arising in the future.
Partial	IT Audit Control Findings (22/23 and previous years) As reported in prior year audits, there are a number of significant deficiencies reported regarding inappropriate access and segregation of duties of users in SAP. Please see IT Audit report pages 7-9 for more details of these deficiencies, which are similar in nature to the previous 3 audit periods, dating back to 2020/21.	We note improvements year on year in relation to the IT deficiencies raised, however they continue to be present, and these are inherently linked to the use of SAP as a financial system. As a result of IT Control deficiencies, this continues to increase the quantum of journals tested. In line with previous years, the Force continues to implement and perform mitigating controls to manage the impact of these deficiencies.

Follow up of prior year recommendations – PCC & Chief Constable

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	Journals (22/23 and previous years) The finance team have the ability to create and post their own journals as there are no automated controls within the financial system to prevent this from occurring. The manual interventions put in place by Management are designed to prevent self creation of journals, however through out audit work we have noted that journals created and posted by the same person do exist	Testing of journals has identified that these issues have not been addressed. We have raised a recommendation on page 50 although we recognise that this is an inherent system limitation in SAP and the force have implemented mitigating controls to limit the impact of this deficiency.
X	Journals (22/23 and previous years) During the audit we have noted that there are no authorisation limits set within the financial system for individuals to post or approve journals. This could result in inappropriate individuals approving high value journals as approval for journals is based on a rota system rather than value or risk.	From our journals work we are aware that there are still no authorisation limits set within the financial system. This finding is an inherent system limitation in SAP and the force have implemented mitigating controls to limit the impact of this deficiency. We have raised a recommendation on page 50.

Follow up of prior year recommendations – PCC & Chief Constable

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	Journals(22/23 and previous years) In December 2021, a new portal was introduced, called Assyst, which was designed to add an extra layer of transparency to the journals process. The aim of this portal was so that an individual can enter the journal, and an appointed person would review the data presented and by clicking a button, would transfer the data into the financial system. Assyst has a field for evidence to be included, but through our enquiry of journal users and our own observations of inspecting the software, we noted that evidence is not always submitted to support the journal.	From our journals work, we have not identified any instances where evidence was not attached to journals we have selected for testing; however, we are aware from walkthroughs that the evidence field is not mandatory to submit the journal for review. We would encourage that evidence is submitted alongside journal posting requests as best practice.
✓	Valuation of land and buildings (first raised in 20/21 and carried forward) We identified that valuations do not use up to date data to form estimates of build rates, floor areas and Useful Economic Lives/obsolescence assumptions. The calculations should be in line with best practice and supporting evidence should be retained for all assumptions made in the calculations.	In 24/25 a full valuation was undertaken by an external valuer. The external valuer used up to date BCIS build rates, floor areas and obsolescence assumptions.

Value for Money arrangements

Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from November 2025.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.



Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.

In undertaking this work we have not identified any significant weaknesses in arrangements. Our Joint Auditor's Annual Report accompanies this audit findings report.

Independence considerations

Independence considerations

As part of our assessment of our independence we note the following matters:

Matter	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Chief Constable, PCC and Group that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Chief Constable, PCC and Group.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Group as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Group.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Group's board, senior management or staff (that would exceed the threshold set in the Ethical Standard).

Independence considerations

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Fees and non-audit services

We confirm below our final fees charged for the audit. There were no fees for the provision of non-audit services and none of the below services were provided on a contingent fee basis.

For the purposes of our audit, we have made enquiries of all Grant Thornton teams within the Grant Thornton International Limited network member firms providing services to Avon and Somerset Police and Crime Commissioner and Chief Constable. No non-audit services were identified.

Audit fees	PCC	Chief Constable
Scale fee	£118,727	£63,398
Auditor's Valuation Expert in relation to PPE Valuations (estimated)	£4,000	n/a
IFRS 16	TBC	TBC
Total audit fees (excluding VAT)	£122,727	£63,398

All fees in addition to the scale fee await approval from PSAA before billing and payment by the entity. The reconciliation to the accounts for audit fees presented in the 2024/25 statements on page 64 represents the accounts position should all these fees be approved.

Fees and non-audit services

The proposed total fees of £122,727 for the PCC and £63,398 for the Chief Constable do not reconcile to the financial statements disclosure of £121,000 for the PCC and £63,000 for the Chief Constable due to the following reconciling items:

Audit fees reconciliation	PCC	Chief Constable
Audit fees per financial statements	£121,000	£73,000
Total proposed audit fee (per above)	£122,727	£63,398
Variance	(£1,727)	£9,602

The above variance relates to over/under accruals for prior year audit fees billed in 2024/25.

Appendices

A. Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●
Views about the qualitative aspects of the Group's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●

A. Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		
Non-compliance with laws and regulations		
Unadjusted misstatements and material disclosure omissions		
Expected modifications to the auditor's report, or emphasis of matter		

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the company directors and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.

B. Our team and communications

Grant Thornton core team

Julie Masci
Engagement Lead/
Key Audit Partner

- Key contact for senior management and Audit Committee
- Overall quality assurance

Becky Greaves
Audit Manager

- Audit planning
- Resource management
- Performance management reporting

Linnet Tutchner
Audit In-Charge

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

Pool of other specialists and other technical specialists (ie. IT Audit, Digital Audit, Financial Reporting Specialists)

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	• Annual client service review	• The Joint Audit Plan • The Joint Audit Findings Report • Audit Progress and Sector Update Reports • Auditor’s Annual Report	• Audit planning meetings • Audit clearance meetings • Communication of issues log	• Technical updates
Informal communications	• Open channel for discussion		• Communication of audit issues as they arise	• Notification of up-coming issues

C. Logistics

The audit timeline

Key Dates

Year end:
31 Mar 2025

Joint Audit Committee:
24 Sept 2025

Sign off

Audit phases:

Planning – 3 weeks
w/c 03 Mar 2025

Fieldwork – 12 weeks
w/c 16 June 2025

Completion
September 2025

Key elements

- Planning meeting with management to set audit scope
- Planning requirements checklist to management
- Document design effectiveness of system and processes
- Review of key estimates and judgements
- Begin early testing work on audit areas, such as Police Pension Scheme member data.

Key elements

- Audit team onsite to complete fieldwork and detailed testing
- Weekly update meetings with management

Key elements

- Draft Joint Audit Findings issued to management
- Joint Audit Findings meeting with management
- Draft Joint Audit Findings issued to Joint Audit Committee
- Joint Audit Findings presentation to Joint Audit Committee
- Finalise and sign financial statements and audit report

D. Management letter of representation – PCC

Draft letter has been shared with Management and to be received alongside the conclusion of the audit and signing of the opinion.

D. Management letter of representation – Chief Constable

Draft letter has been shared with Management and to be received alongside the conclusion of the audit and signing of the opinion.

E. Audit opinion – Chief Constable

Our draft audit opinion is in progress, we anticipate issuing an unmodified opinion.

E. Audit opinion – PCC

Our draft audit opinion is in progress, we anticipate issuing an unmodified opinion.



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Police and Crime Commissioner and Chief Constable for Avon and Somerset

Interim Auditor's Annual Report
Year ending 31 March 2025

September 2025



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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01 Introduction and context

Introduction

This report brings together a summary of all the work we have undertaken for Police and Crime Commissioner and Chief Constable for the Police and Crime Commissioner and Chief Constable for Avon and Somerset during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Police and Crime Commissioner (the PCC) and the Chief Constable (the CC) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the PCC and CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

Auditor's powers

Auditors of a local authority have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 10 with a commentary on whether any of these powers have been used during this audit period.

Value for money

We report our judgements on whether the PCC and CC has proper arrangements in place regarding arrangements under the three specified criteria:

- financial sustainability
- governance
- Improving economy, efficiency and effectiveness

The Value for Money auditor responsibilities are set out in Appendix B.

The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from 30th November 2025 and applies to 2024/25 Audits.

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the PCC's and CC's arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	G No significant weaknesses identified, and no improvement recommendation raised.	No risks of significant weakness identified.	G No significant weaknesses in arrangements identified and no improvement recommendation made.
Governance	G No significant weaknesses identified, and no improvement recommendation raised.	No risks of significant weakness identified.	G No significant weaknesses in arrangements identified and no improvement recommendation made.
Improving economy, efficiency and effectiveness	A No significant weaknesses identified, and one improvement recommendation raised.	No risks of significant weakness identified.	A No significant weaknesses in arrangements identified. We have provided commentary in respect of three areas identified where improvement can be made and have raised two improvement recommendations.

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendation(s) made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Executive Summary

We set out below the key findings from our commentary on the PCC's and CC's arrangements in respect of value for money.



Financial sustainability

The PCC and Constabulary demonstrate a good track record of sound financial management including delivering savings and maintaining reserves at an appropriate level.

The group understands the challenges and risks to future financial sustainability which is articulated in its medium and short term financial plans.

We have not reported any key or improvement recommendations in this area.

Further details can be found on pages 14-16 of our report.



Governance

The PCC and Constabulary have appropriate arrangements in place to manage risk and internal controls, set and monitor budgets, make properly informed decisions and ensure appropriate standards are in place.

We have not reported any key or improvement recommendations in this area.

Further details can be found on pages 14-19 of our report.



Improving economy, efficiency and effectiveness

Performance reporting is well-established across both the PCC and Constabulary.

We have not raised an improvement recommendation in respect of performance due to the actions already being taken by the Constabulary, however we have commented upon the latest His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Peel report which identifies a number of areas requiring improvement.

We have raised improvement recommendations to review the arrangement in place for approving Single Tender Actions and to ensure appropriate oversight of the implementation of the Enterprise Resource Planning (ERP).

See pages 20-26.

Executive summary – auditor’s other responsibilities

This page summarises our opinion on the PCC’s and CC’s financial statements and sets out whether we have used any of the other powers available to us as the PCC’s and CC’s auditors.

Auditor’s responsibility	2024/25 outcome
Opinion on the Financial Statements: PCC	We have substantially completed our audit of your financial statements subject to final queries as set out in our Audit Findings Report, presented alongside this report on 24 September 2025. We anticipate issuing an unqualified audit opinion following the resolution of these outstanding items.
Opinion on the Financial Statements: CC	We have substantially completed our audit of your financial statements subject to final queries as set out in our Audit Findings Report, presented alongside this report on 24 September 2025. We anticipate issuing an unqualified audit opinion following the resolution of these outstanding items.
Use of auditor’s powers	We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014. We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014. We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014. We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.



03 Opinion on the financial statements and use of auditor's powers

Opinion on the financial statements

These pages set out the key findings from our audit of the PCC's and CC's financial statements, and whether we have used any of the other powers available to us as the PCC and CC auditors.

Audit opinion on the financial statements

We have substantially completed our audit of your financial statements subject to final queries as set out in our Audit Findings Report, presented alongside this report on 24 September 2025. We anticipate issuing an unqualified audit opinion following the resolution of these outstanding items.

Grant Thornton provides an independent opinion on whether the PCC's and CC's financial statements:

- give a true and fair view of the financial position of the group, of the PCC and of the CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the PCC and CC in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The PCC and CC provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a reasonable standard and supported by detailed working papers.

Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report, presented alongside this report on 24 September 2025 to the PCC's and CC's Joint Audit Committee.

Other reporting requirements

Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice 2024/25 on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

All PCC's and CC's are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. PCC's and CC's report on their arrangements, and the effectiveness of these arrangements as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PCC and CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We provide an assessment of the overall arrangements, taking into consideration the individual arrangements at both the PCC and CC; reporting clearly which body is impacted by any issues raised.

The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



Financial sustainability

Arrangements for ensuring the PCC and CC can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

Arrangements for ensuring that the PCC and CC makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



Improving economy, efficiency and effectiveness

Arrangements for improving the way the PCC and CC delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

Financial sustainability – commentary on arrangements

We considered how the PCC and CC:

Commentary on arrangements:

Rating

identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The PCC and Chief Constable demonstrate a history of strong financial management. Net expenditure of £390.5m in 2024/25, compared to a budget of £391.1m resulted in an underspend of £0.6m. After year-end accounting adjustments increasing provisions by £2.9m, the final position was an overspend of £2.3m, equivalent to 0.6% of the overall net revenue budget. The overspend was offset by a transfer from reserves to achieve a breakeven position. A Group balanced budget has been set for 2025/26, underpinned by reasonable financial assumptions. Significant financial pressures are identified and reflected within the budget and Medium-Term Financial Plan (MTFP) particularly around Police Officer Overtime which was significantly overspent by £4.0 million (64.2%) in 2024/25 driven by operational demands. Cash Flow and Treasury Management activity is provided by Somerset Council on behalf of the Group. The Treasury Management Strategy, along with mid-year and year-end reports have been produced in accordance with the CIPFA Treasury Management Code.	G
plans to bridge its funding gaps and identify achievable savings	The group has a good track history for delivering savings with more than £100m being delivered since 2010/11. The group required £8.224m savings to be delivered in 2024/25 and overachieved this by £12k. In 2025/26 the requirement is £6.429m. The group recognises the challenge to identify new savings from 2026/27 and future years. Savings are monitored and reported via quarterly financial performance reports to the Finance and Assets Committee, Governance and Scrutiny Board (GSB) and Constabulary Management Board (CMB).	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The MTFP is critical to the delivery of the PCC's and Constabulary's financial strategy in support of the PCC's Police and Crime Plan and strategic policing requirement. The MTFP 2025/26 - 2029/30 was presented to GSB in January 2025 and the Police and Crime Panel in February 2025. Police and Crime Plan priorities are monitored through the Integrated Performance and Quality Report. PCC Commissioning activity shows that over £10.5 million has been spent by the PCC in 2024-25, with additional contributions from partners, to support delivery of the Police and Crime Plan for Avon and Somerset. The PCC has been able to do this both through local investment and by successfully securing additional government funding for specific purposes to the benefit of local communities.	G
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	The PCC's and Constabulary's financial planning and investment decisions align to the Police and Crime Plan and other relevant plans, strategies and national requirements. Bids for new capital investment are based on an approved business case and are required to demonstrate consistency with key financial plans and strategies. The Chief Constable's budget reflects policing operational plans for the period and the 2025/26 budget was appropriately approved by the PCC following the police and crime panel approval of the PCC's proposed precept.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Financial sustainability – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	The MTFP contains dedicated sections addressing financial risks, with assumptions made in key areas such as pay awards and grant funding. These assumptions underpin scenario modelling and the plan acknowledges that any deviation would require responsive adjustments. Quarterly revenue and capital monitoring reports are submitted to the Finance and Assets Committee, CMB, and the PCC Governance and Scrutiny Board, highlighting financial risks and prompting appropriate action. Financial Risks are also included within the PCC and Constabulary risk registers which are submitted quarterly to the Joint Audit Committee (JAC) for oversight. Mitigations are outlined on the registers and include regular oversight of revenue and capital budgets, and proactive measures to identify and implement short-term savings.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements

We considered how the PCC and CC:	Commentary on arrangements:	Rating
monitors and assesses risk and how the PCC and CC gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The OPCC and Constabulary have arrangements in place to identify and manage risk which is embedded in its governance structures. A risk management procedure is in place, and both entities maintain individual risk registers. Oversight is provided through regular reporting to the Management Board and JAC. Internal Audit and Counter Fraud providers ensure assurance is provided to JAC summarising progress against the Internal Audit Plan and the outcome of work completed. Reporting also provides an update on the status of actions arising from recommendations made in internal audit reports. The Head of Internal Audit provided a “Reasonable” opinion on the framework of governance, risk management and control in its overall adequacy and effectiveness for 2024/25. This reflects four Limited Assurance opinion reports; however no major rated recommendations were made. In 2022/23 Internal Audit provided “high reasonable” assurance in respect of Risk Management. However we did not evidence that any further opinion based risk management reviews have been undertaken. We have not raised an improvement recommendation in this area; however the OPCC and Constabulary should ensure there is a cyclical review, providing assurance in respect of the arrangements in place to manage risk.	G
approaches and carries out its annual budget setting process	The annual budget setting process is led by the MTFP and involves input from the PCC, Chief Constable and key stakeholders. Key financial variables are modelled across different scenarios to support decision-making. A clear timeline was set out in September 2024, with draft proposals reviewed in January 2025 and finalised in February. The assumptions used were considered prudent and reasonable.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	The Finance and Assets Committee and Constabulary Management Board received financial and non-financial information throughout the year. Financial reports presented a mix of numbers, diagrams, and narrative detailing performance and plans to understand and address variances. The minutes of the meetings indicate that discussions and challenges focused on the areas of greatest variance, demonstrating a clear understanding of the areas requiring management's attention. Cash flow and treasury management activities are carried out by Somerset Council on behalf of the PCC and Constabulary, with formal reporting and oversight through the Governance and Scrutiny Board (GSB).	G
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The PCC and CC have arrangements in place to ensure that appropriate and properly informed decisions are made. GSB serves as the primary decision-making forum with supporting boards, including JAC and Constabulary Management Board (CMB). Clear, evidence-based reports are provided enabling effective discussion, scrutiny and challenge. Key decisions made by the OPCC are published online in accordance with the requirements of the Police Reform and Social Responsibility Act 2011. The Joint Governance Framework comprises a Joint Statement and Joint Code of Corporate Governance which outlines the way the Police and Crime Commissioner and Chief Constable for Avon and Somerset will govern both jointly and separately and how they discharge their responsibilities. In response to leadership challenges from the national Police Uplift Programme, the Constabulary partnered with Leapwise to enhance first-line leadership through training and team expansion.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Governance – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	The PCC and CC has clearly defined the roles of its key officers, supported by Codes of Conduct and policies and procedures to ensure compliance with legal and regulatory standards, for example the Joint Scheme of Governance, Whistleblowing Policy, Ethical Framework, and Gifts and Hospitality guidelines. The PCC and CC maintain published registers of interests, with declarations set as a standing agenda item for all committee meetings. They also engage with national bodies to stay informed of regulatory developments and take appropriate local action. No breaches of legislation, serious data breaches, or compromise agreements were reported during the 2024/25 period. The Force Professional Standards Department (PSD) is responsible for investigating complaints and misconduct allegations against police staff and officers and the Independent Scrutiny of Police Complaints Panel reviews how complaints are managed by the PSD. The PCC and Constabulary have arrangements in place to meet legislative and regulatory standards where services are procured or commissioned; with oversight of procurement activity provided by GSB. We have raised an improvement recommendation in respect of the use of Single Tender Actions within our Improving economy, efficiency and effectiveness reporting. Vetting helps mitigate the risks associated with employing an unsuitable person in the police service. We confirmed with the Constabulary that there isn't a large backlog or long delays in processing these.	G

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the PCC and CC:	Commentary on arrangements:	Rating
uses financial and performance information to assess performance to identify areas for improvement	Arrangements are in place to report upon financial and non-financial performance. Performance reporting is well-established across both the PCC and Constabulary. Quarterly reports are provided to the Police and Crime Panel assessing progress against national policing priorities and outlining remedial actions where targets are not met. CMB oversees monthly Integrated Performance and Quality Reports (IPQRs), which track strategic outcomes, HMICFRS improvement areas and performance quality assessments. The Constabulary continues to use Qlik Sense effectively to support performance management. Benchmarking is well embedded in the performance framework. The PCC and Constabulary compare performance with other forces using national tools such as HMICFRS dashboards. These include visual comparisons against national and Most Similar Group (MSG) averages to support performance discussions and identify areas for improvement. There continues to be sustained improvement and strong benchmarking in respect of 999 Call Answer Rates. In March 2025, 96.4% of calls were answered within 10 seconds, benchmarking second nationally.	G

- G

 No significant weaknesses or improvement recommendations.
- A

 No significant weaknesses, improvement recommendations made.
- R

 Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
evaluates the services it provides to assess performance and identify areas for improvement	During the 2024/25 reporting period, the constabulary was inspected by HMICFRS. While no areas were deemed inadequate, five of the eight assessed areas were rated as ‘Requires Improvement’, resulting in 16 Areas for Improvement (AFIs). The report acknowledged improvements in the Constabulary’s approach to problem-solving, the delivery of tailored training for neighbourhood policing teams and the timely handling of emergency calls. However, some areas have not improved since the last PEEL inspection, particularly in relation to safeguarding vulnerable people and managing offenders. In response, the Police and Crime Commissioner issued a formal statement in April 2025. The Constabulary has responded to each AFI, with a designated lead officer, tactical lead, and target closure date assigned to ensure accountability and timely progress. Progress is tracked through the Constabulary’s Governance Framework, with oversight provided by a dedicated Recommendation Steering Group. Monthly updates are also submitted to the Chief Management Board to ensure continued accountability and momentum. We have not raised an improvement recommendation in this area as the Constabulary has arrangements in place to address the issues raised; however we have assessed the criteria amber to reflect the continuation of the requires improvement outcome, suggesting the actions taken by the Constabulary to date has not yet provided the outcome of an improved assessment. Further detail can be found on page 23 of our report.	A

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives	The Office of the Police and Crime Commissioner (OPCC) for Avon and Somerset involved stakeholders and partners in developing the Police and Crime Plan 2024–2029. A dedicated advisory board, including OPCC leadership, Constabulary representatives and members of the Police and Crime Panel provided oversight. The plan was also shaped through surveys, public forums and focus groups. Strategic priorities are reviewed and monitored quarterly through performance reports presented to the Police and Crime Panel and published online.	G
commissions or procures services, assessing whether it is realising the expected benefits	The Constabulary is part of the South West Police Procurement Service (SWPPS) which manages strategic procurement for Avon and Somerset Police and four other regional forces. The Revenue and Capital Financial Performance Report presented to GSB in June 2025 notes that in 2024/25, 102 Single Tender Actions were issued as exceptions to the normal procurement process. We have raised an improvement recommendation in this area. The Constabulary is progressing the implementation of the new ERP system. Following a prior-year recommendation to improve financial oversight of delays, management confirmed that re-planning was underway, with revised projections included in the 2025/26 budget and MTFP. We have retained and updated the prior year recommendation in this area.	A

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness (continued)

Area for Improvement: HMICFRS Peel Report

In the 2023-2025 Peel report, HM Inspector reports their satisfaction with some aspects of the performance of Avon and Somerset Constabulary in keeping people safe, reducing crime and providing victims with an effective service. “But there are areas in which the constabulary needs to improve. Since our last inspection, the constabulary has improved its performance in some areas, but there are many areas that still require improvement. And some of the areas for improvement are identical to those we identified in the last inspection.”

Their judgements are summarised in the table below:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Police powers and public treatment	Developing a positive workplace	Responding to the public	
	Preventing crime		Investigating crime	
			Protecting vulnerable people	
			Managing offenders	
			Leadership and force management	

HMICFRS

His Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) independently assesses the effectiveness and efficiency of police forces and fire and rescue services in the public interest.

They:

- Inspect and monitor the 43 territorial police forces in England and Wales reporting on their effectiveness, efficiency and legitimacy via PEEL assessments
- Work with other inspectorates within criminal justice and more broadly to address problems involving more than one agency. For example, the programme of police custody inspections with the Care Quality Commission (CQC)
- Assess and report on the efficiency, effectiveness and people of the 44 fire and rescue services in England.

External Auditors consider the outcome of PEEL assessments when performing our VFM work. Particularly in assessing Police Bodies’ arrangements to assess performance and identify areas for improvement in outcomes.

Improving economy, efficiency and effectiveness (continued)

Area for Improvement: Contract Management

Key Finding: The PCC and Constabulary have arrangements in place to monitor procurement activity. We consider there may be opportunities to further enhance the arrangements in respect of Single Tender Actions.

Evidence: SWPPS aims to provide a collaborative strategic approach to procurement which delivers operational efficiencies and achieves cashable savings. It is governed through a bi-monthly Procurement board. A joint contract register is maintained; however there is no dedicated resource for contract management which is currently devolved across the organisation.

The Revenue and Capital Financial Performance Report presented to GSB in June 2025 notes that during the year, 102 Single Tender Actions were issued as exceptions to the normal procurement process with a total value of £4.98m. 26 related to IT with a value of £2.3m, 15 to collaborations with a value of £0.7m, 25 to Operations with a value of £0.6m and 8 related to Estates with a value of £0.5m. The remainder were of smaller value from other areas of the Constabulary. However the report does not provide any further analysis for example those issued retrospectively or on the basis of urgency which can be an indication of weaknesses within contract management arrangements.

Impact: Value could leak out of contracts and the PCC and Constabulary may not make the best use of its resources where other routes to purchase are used in place of competitive tendering.

Improvement Recommendation 1

The PCC and Constabulary should:

- Review the arrangements in place for awarding and approving Single Tender Actions to ensure these are used appropriately and not in place of competitive tendering.
- Enhance reporting of Single Tender Actions to include data analysis for example a comparison of number / type compared to the previous and the number issued retrospectively etc.



Grant Thornton insight

Strengthening Contract Management and Procurement

At bodies with strong contract management, we see clear governance and regular central oversight, providing assurance on whether contracts deliver value. Devolving contract responsibility to divisions can work well but, in our experience, risks arise when roles aren't clear or commercial knowledge isn't maintained. Limited oversight makes it harder to spot trends and manage risks early.

Arrangements reflecting notable practice include developing and maintaining an up-to-date contract register, 'tiering' contracts based on risk and strategic value, and risk-based oversight of value for money and performance throughout the contract lifecycle to support timely, robust decision-making and ensure the re-tendering pipeline is informed.

Improving economy, efficiency and effectiveness (continued)

Area for Improvement: Implementation of ERP

Key Finding: Follow up of prior-year recommendation to improve financial oversight of delays.

Evidence: The ERP programme is undergoing a period of re-planning, which is being overseen by the ERP programme board, chaired by the Constabulary Chief Finance Officer. As part of this work, a revision of the financial projections and commercial agreements is being modelled, and included within the 2025/26 budget and MTFP. Progress updates are being provided monthly into the Constabulary Portfolio Steering Board meetings and the PCC's Governance and Scrutiny Board meeting.

In June 2025, a full business case update was presented to CMB seeking formal approval for a phased go-live of Oracle ERP supported by De Novo Solutions, with Time in GRS managed by Total mobile. This approach is designed to recover the programme after issues with the previous implementation partner and missed milestones in 2024. The business case outlines the timeline which includes:

- Phase 1 (April 2026): Oracle ERP modules for Finance, Procurement, Inventory, and Core HR.
- Phase 2 (October 2026): HR, Payroll, Expenses, and advanced HR modules.

The total spend to March 2025 is £9.598m compared to £8.980m originally forecast. However, additional funding of £7.703m is required to complete the programme.

The MTFP provision is £5.951m (including carry-forward), leaving a shortfall of £1.752m across 2025–28: £0.278m in 25/26, £1.340m in 26/27 and £0.134m in 27/28.

Overall annual savings projected are £1m (including £410k from Oracle run cost efficiencies and £594k in pay savings).

Impact: The implementation of new systems carry high levels of risk including increased costs where delays occur and risks to maintaining business as usual functions during transition.

Improvement Recommendation 2

The ERP Programme Board needs to ensure there is a formal monitoring process in place, aligned to the April and October 2026 go-live milestones. This should include monthly reporting on delivery progress, financial position and benefit realisation, with clear visibility of risks and dependencies.

Updates should be submitted to the Constabulary Management Board and shared with the PCC to ensure oversight and assurance that the phased approach is being delivered effectively and continues to represent value for money.

Financial planning processes need to ensure that funding shortfalls are appropriately accounted for.

05 Summary of Value for Money Recommendations raised in 2024/25

Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Relevant to	Management Actions
IR1	The PCC and Constabulary: - Review the arrangements in place for awarding and approving Single Tender Actions to ensure these are used appropriately and not in place of competitive tendering. - Enhance reporting of Single Tender Actions to include data analysis for example a comparison of number / type compared to the previous and the number issued retrospectively etc.	Improvement economy, efficiency and effectiveness (page 24)	PCC and Constabulary	Action: In the first instance we will ask SWAP, as our internal auditors, to conduct a review of the use of and reporting around single tender actions to obtain a more detailed assessment of our use of these which can inform any further plans to bring about improvement here. From this we will develop plans for improvement. Responsible Officer: Director of Finance and Business Services Due Date: initial audit to be completed during FY 25/26, and action plan to be set in response to this audit at the time the report is presented.

Improvement recommendations raised in 2024/25

Recommendation	Relates to	Relevant to	Management Actions
IR2 The ERP Programme Board needs to ensure there is a formal monitoring process in place, aligned to the April and October 2026 go-live milestones. This should include monthly reporting on delivery progress, financial position and benefit realisation, with clear visibility of risks and dependencies. Updates should be submitted to the Constabulary Management Board and shared with the PCC to ensure oversight and assurance that the phased approach is being delivered effectively and continues to represent value for money. Financial planning processes need to ensure that funding shortfalls are appropriately accounted for.	Improvement economy, efficiency and effectiveness (page 25)	Constabulary	Action: The recommendation is largely reflective of the existing arrangements which are already in place and which we will continue to operate throughout the duration of the programme. The structure of governance follows the following pattern: • Programme progress will be reported in weekly report to be presented to the CC Chief Finance Officer (as SRO), the PCC Chief Finance Officer and the CC Chief People Officer • Regular (currently fortnightly but may move to weekly depending on need) executive steerco held with Constabulary and OPCC leads (including an open invite to the CC and other COG members to attend) and the executive leads and sponsors from Oracle, De Novo and Total Mobile. • Monthly programme board at which progress on the project plan will be tracked and monitored. • Monthly update report provided into the Constabulary's Portfolio Steering Board (as opposed to the Constabulary Management Board as suggested in the recommendation) • Monthly update report provided into the PCC's Governance and Scrutiny Board. Alongside this, we will ensure that the approved revised final business case and the costs forecasts contained within this are fully reflected in our forward financial plans. Responsible Officer: Director of IT Due Date: Immediately and throughout the remaining duration of the programme.

07 Appendices

Appendix A: Responsibilities of the Police and Crime Commissioner (PCC) and the Chief Constable (CC)

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the PCC's and the Chief Constable's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the PCC and Chief Constable will no longer be provided.

The PCC and the Chief Constable are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the PCC’s and CC’s Value for Money arrangements

Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the PCC’s and CC’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the auditors as follows:**

Statutory recommendations – recommendations to the PCC and CC under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the PCC and CC where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the PCC’s and CC’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to the Police and Crime Panel
Interviews and discussions with key stakeholders	External review such as by CIPFA
Progress with implementing recommendations	Regulatory inspections such as from HMICFRS
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	We recommend that the ERP programme team provides a regular estimate of the cost of delay and undertaking remedial work to support the implementation of the new system cross checked against the earmarked reserves and other funds available to cover this cost. This should be regularly reported to the PCC and those charged with governance in an open and transparent manner, alongside the rationale for the delay and the importance of managing identified risks, in order to demonstrate that value for money is being achieved.	2023/24	The ERP programme is undergoing a period of re-planning, which is being overseen by the ERP programme board, chaired by the Constabulary Chief Finance Officer. A two phased approach to implementation has been approved to commence from April 2026.	In progress	Recommendation retained and updated. Shown on page 28 of our report as IR2.



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[Prepare on client letterhead**]**

Grant Thornton UK LLP
2 Glass Wharf
Bristol
BS2 0EL

[Date of letter**]**

Dear Grant Thornton UK LLP

**Police and Crime Commissioner for Avon and Somerset Group
Financial Statements for the year ended 31 March 2025**

This representation letter is provided in connection with the audit of the financial statements of the Police and Crime Commissioner for Avon and Somerset ("the PCC") and its subsidiary undertaking, the Chief Constable for Avon and Somerset for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the group and PCC financial statements give a true and fair view in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities, as set out in the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited, for the preparation of the group and PCC's financial statements in accordance with the Accounts and Audit Regulations 2015, International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and PCC and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The PCC has complied with all aspects of contractual agreements that could have a material effect on the group and PCC financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of land and buildings and the net defined benefit pension liability. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for International Accounting Standard 19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the group and PCC financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the group and PCC has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. The financial statements are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment. We continue to believe that the group and PCC's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the group and PCC means that, notwithstanding any intention to cease the group and PCC operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the PCC to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the group and PCC's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the group and PCC's ability to continue as a going concern need to be made in the financial statements.
- xiv. The group and PCC has complied with all aspects of ring-fenced grants that could have a material effect on the group and PCC's financial statements in the event of non-compliance.

Information Provided

- xv. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the group and PCC's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the group and PCC from whom you determined it necessary to obtain audit evidence.
- xvi. We have communicated to you all deficiencies in internal control of which management is aware.

- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xix. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and PCC, and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xx. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxi. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxii. We have disclosed to you the identity of the group and PCC's related parties and all the related party relationships and transactions of which we are aware.
- xxiii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the group and PCC's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

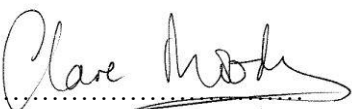
Narrative Report

- xxv. The disclosures within the Narrative Report fairly reflect our understanding of the group and PCC's financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was made by the PCC on **[**date**]**.

Yours faithfully

Name.....

Position: Police and Crime Commissioner

Date.....9th September 2025.....

Name:  .

Position: Chief Finance Officer

Date: 9-September 2025



Grant Thornton UK LLP
2 Glass Wharf
Temple Quay
Bristol
BS2 0EL

8th September 2025

Dear Grant Thornton UK LLP

**Chief Constable for Avon and Somerset
Financial Statements for the year ended 31 March 2025**

This representation letter is provided in connection with the audit of the financial statements of the Chief Constable for Avon and Somerset ("the CC") for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the CC financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities, as set out in the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited, for the preparation of the CC's financial statements in accordance with the Accounts and Audit Regulations 2015, International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the CC and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The CC has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include valuation of net defined pension liability.. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.



- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for International Accounting Standard 19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the CC has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. The financial statements are free of material misstatements, including omissions.
- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment. We continue to believe that the CC's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the CC means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements;
 - b. the financial reporting framework permits the CC to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the CC's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the CC's ability to continue as a going concern need to be made in the financial statements
- xiv. The CC has complied with all aspects of ring-fenced grants that could have a material effect on the CC's financial statements in the event of non-compliance.

Information Provided

- xv. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the CC's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the CC from whom you determined it necessary to obtain audit evidence.
- xvi. We have communicated to you all deficiencies in internal control of which management is aware.



- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xix. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the CC and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xx. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxi. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxii. We have disclosed to you the identity of the CC's related parties and all the related party relationships and transactions of which we are aware.
- xxiii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the CC's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxv. The disclosures within the Narrative Report fairly reflect our understanding of the CC's financial and operating performance over the period covered by the CC's financial statements.

Approval

The approval of this letter of representation was made by the CC on 8th September 2025.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Sarah Crew'.

Name...Sarah Crew.....

Position: Chief Constable

Date...8th September 2025.....



N. J. Adams

Name...Nick Adams.....

Position: Chief Officer for Finance, Resources and Innovation

Date...8th September 2025.....

GEOGRAPHICAL ALIGNMENT

FBC SUMMARY

SEPTEMBER 2025

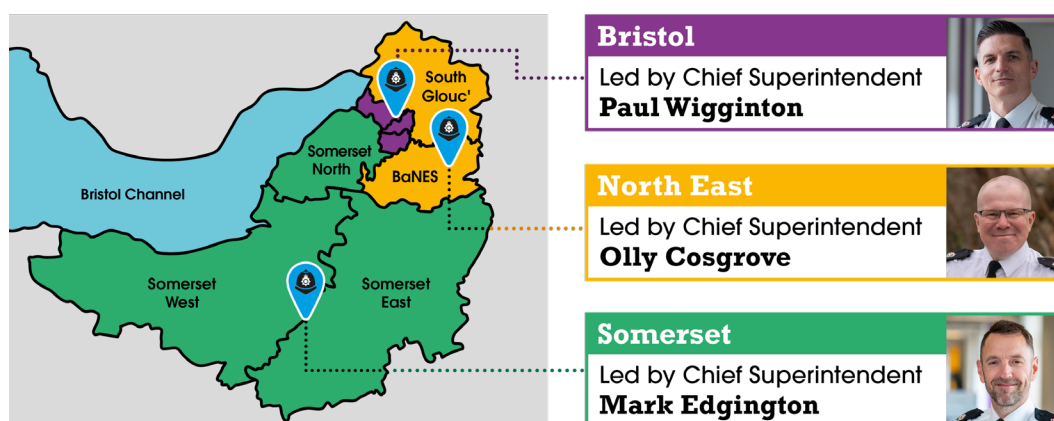


Geographical Alignment – November 2025

On 3rd November 2025 the Constabulary will transition from the current directorate structure for Response and Neighbourhood Policing to a new operating framework built around three Basic Command Units (BCUs). Each BCU will comprise Local Policing Areas (LPAs) aligned with local authority boundaries, enhancing leadership visibility, operational accountability, and partnership working. This change has been developed in response to the following key issues identified through organisation wide engagement since November 2024:



From November, Patrol and Neighbourhood Policing Teams will geographically align within each LPA and will operate on the same Airwave Radio Talkgroup to improve collaboration between teams. While officers will retain their respective specialisms, both functions will report into a unified BCU command structure consisting of a Chief Superintendent (BCU Commander) and two local authority aligned Superintendents per BCU:



With the exception of Bristol, the proposed LPAs will match the existing Neighbourhood Policing Team areas, providing consistency for those officers and locality-based partner agencies. In Bristol, demand forecasting and operational feedback has driven the reconfiguration of existing LPA boundaries, with five Bristol

Central beats moving from Bristol North to Bristol East, which brings our policing structure more closely aligned to that of the local authority structure.

The change will have a system-wide impact, affecting people, processes, policies and IT infrastructure. There is a requirement to move 60 Patrol officers (50 PC & 10 PS) station and / or shift pattern to balance resource against demand. To calculate demand per LPA a data science model was built using over 5 years of command & control data, broken down by incident type and beat code. Factors such as time at scene, travel time, travel to custody and prisoner processing, case files, and secondary investigation time have also been included in this model, providing our most comprehensive understanding of Patrol demand.

A consultation process with impacted staff is currently underway, with an aim to post officers to their new policing areas by 3rd November, with a small number of shift pattern changes to take place by January 2026. While volunteers to move are sought, it is likely some moves will be mandated in line with Police Regulations.

When establishing a BCU model, functional departments such as the Detainee Investigation Team and Crime Prevention will be displaced from Directorate structures. These departments will temporarily align under a single leader until future operating model-related changes are implemented following the feasibility work currently underway:

Business Area	BCU / Department	Reporting To
Detainee Investigation Teams	North-East	B&NES Superintendent
Crime Prevention	Bristol	Superintendent Partnerships
Citizens in Policing	Somerset	Superintendent Partnerships
Command & Control	Operations	Head of Operations
Desktop-Based Investigation Team	Operations	Head of Command and Control

The identified benefits associated with the proposed option are:

- Local senior leadership accountability for service delivery
- Local senior leadership visibility, providing clarity of intent and priorities
- Increased Patrol, Neighbourhood and Neighbourhood Tasking Team collaboration
- Coterminous Talkgroups supporting operational service delivery
- Daily geographical officer briefings to increase information sharing locally
- Intelligence-led joint local tasking process, providing a focus on local police needs
- Balanced resource against evidence-based demand profile
- Establishing the foundation for future operating model change



MEETING NAME	DATE	AGENDA NO
Joint Audit Committee	September 2025	10c
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Force Inspection and Crime Standards	Supt Jason SHEARS	DCC Jon Reilly
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
Avon and Somerset PEEL Assessment 23-25	AFI Progress report	

1. PURPOSE OF REPORT

To provide JAC with a strategic update on progress made against the Areas for Improvement (AFIs) identified in the HMICFRS PEEL 2023-25 inspection report (06th February 2025).

2. Executive Summary

As of August 2025:

- 5 of 16 AFIs have been formally closed, with a 6th Closure request submitted.
- 4 AFIs are scheduled for HMICFRS closure assessment in October 2025- AFI 5, 8, 10 & 14.
- Of the remaining AFIs:
 - 2 are on track for closure by end of 2025- AFI 15 & 16.
 - 4 are scheduled for closure in early 2026- AFI 3, 4, 6 & 9.

This trajectory suggests that 11 AFIs will be closed by the end of the calendar year, reflecting strong progress and commitment to continuous improvement.

3. Introduction

Between January and September 2024, ASC were inspected by HMICFRS as part of their PEEL inspection, with their final report being published on 06th February 2025 for public viewing.

Using HMICFRS findings, we identified several points which will help us grow as an organisation. An improvement plan covering each recommendation has been developed and highlights key points, areas of negative or positive narrative, signposting to others forces who have strong performance in each area and importantly, clear routes to closure of each Areas for Improvement (AFI).

The AFIs span multiple thematic areas including:

- Call Handling and Response Times
- Investigative Standards
- Vulnerability Risk Assessments
- Organisational Learning and Performance Management

Each AFI is assigned a Strategic and Tactical lead, with progress monitored through internal governance structures and supported by cross-directorate collaboration. This paper outlines the current status, key developments, and strategic actions undertaken to address these areas.

Below are the overall gradings awarded for each area. A detailed breakdown report of these performance areas is included in support of this brief.

[Avon and Somerset PEEL Assessment 2023–2025 - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)

Outstanding	Good	Adequate	Requires Improvement	Inadequate
	Police Powers and public treatment	Building, supporting and protecting the workforce	Responding to public	
	Preventing Crime		Investigating Crime	
			Protecting Vulnerable People	
			Managing Offenders	
			Leadership & Force Management	

Areas for Improvement (AFIs) issued

AFI Progress will be governed monthly through committees, with a summary provided to CMB monthly as follows:				
Not Started	Initial Work	Work Ongoing	Improving	Closure Pending
Responding to the Public		Investigating Crime		
1.The constabulary needs to improve the time it takes to answer emergency calls Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant		4. The constabulary should carry out timely investigations into all reported crimes, including investigation plans and supervisory oversight to make sure that all investigative opportunities are taken Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker		
2.The constabulary needs to reduce the number of non-emergency calls the caller abandons because they aren't answered Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant		5. The constabulary needs to make sure it is using outcomes appropriately, which comply with force and national policies, leading to satisfactory results for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: Supt Shears		
3. The constabulary needs to attend calls for service in line with its published attendance times, make sure there is effective supervision of deployment decisions and that callers are updated if there are delays Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: C/Supt Rees		6. The constabulary should ensure that it consistently achieves appropriate outcomes for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker		
		9. The constabulary should improve its governance and approach to managing suspects and wanted persons. Gold Lead: T/ACC Rees Investigative Standards Committee Lead: T/Supt Baker		
		Protecting Vulnerable People		
		7. The constabulary should ensure that its vulnerability risk assessments are properly documented, supervised, quality assured, and checked for compliance Gold Lead: ACC Hall AFI Gold Tactical Lead: Supt Windsor		
		8. The constabulary needs to make sure it has sufficiently trained officers and staff and resources to make sure the Domestic Violence Disclosure Scheme function complies with the required legislative processes and timescales Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Victoria Caple		
		Managing Offenders		
		10. The constabulary should ensure that it has processes and resources in place to visit and manage the risk posed by registered sex offenders Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Domesey		
		11. The constabulary should ensure that its Internet Child Abuse Team (ICAT) is able to manage images of online child abuse in line with nationally recognised risk assessment timescales, and that supervisors regularly review officers' caseloads Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck		
		12. The constabulary should ensure that it continually risk-assesses any backlogs in online child abuse referrals and cases awaiting enforcement action, and that bail checks and intelligence refreshes take place following enforcement action Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck		
		Leadership and Force Management		
		14. The constabulary should use relevant data and analysis to ensure it is operating efficiently and effectively. Lead: DCC Reilly Constabulary Management Board		
		15. The constabulary needs to make sure that its senior leaders are more connected to its workforce. Gold Lead: Louise Hutchison People Committee Tactical Lead: Neil Bennett		
		16. The constabulary needs to make sure its operating model helps its workforce to respond to priorities and current and future demand Lead: C/Supt Wigginton Constabulary Management Board Portfolio Scrutiny Board		
		Building, supporting and Protecting the workplace		
		13. The constabulary needs to ensure the findings of its occupational health unit review are implemented quickly, in order that the improvements and benefits offered to the workforce and organisation are realised Gold Lead: Louise Hutchison People Committee Tactical Lead: Rhona Galt		

Current position

AFI Progress will be governed monthly through committees, with a summary provided to CMB monthly as follows:				
Not Started	Initial Work	Work Ongoing	Improving	Closed/ Pending
Responding to the Public		Investigating Crime		
1.The constabulary needs to improve the time it takes to answer emergency calls Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant Target closure date: Jun 2025		4. The constabulary should carry out timely investigations into all reported crimes, including investigation plans and supervisory oversight to make sure that all investigative opportunities are taken Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker Target closure date: Mar 2026		
2.The constabulary needs to reduce the number of non-emergency calls the caller abandons because they aren't answered Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: Tara Bryant Target closure date: Jun 2025		5. The constabulary needs to make sure it is using outcomes appropriately, which comply with force and national policies, leading to satisfactory results for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: Supt Shears Target closure date: Oct 2025		
3. The constabulary needs to attend calls for service in line with its published attendance times, make sure there is effective supervision of deployment decisions and that callers are updated if there are delays Gold Lead: ACC Cummings Operational Improvement Committee Tactical Lead: C/Supt Rees Target closure date: Dec 2025		6. The constabulary should ensure that it consistently achieves appropriate outcomes for victims Gold Lead: T/ACC Rees Investigative Standards Committee Tactical Lead: T/Supt Baker Target closure date: Mar 2026		
		9. The constabulary should improve its governance and approach to managing suspects and wanted persons. Gold Lead: T/ACC Rees Investigative Standards Committee Lead: T/Supt Baker Target closure date: Mar 2026		
		Protecting Vulnerable People		
		7. The constabulary should ensure that its vulnerability risk assessments are properly documented, supervised, quality assured, and checked for compliance Gold Lead: ACC Hall AFI Gold Tactical Lead: Supt Windsor Target closure date: Dec 2025		
		8. The constabulary needs to make sure it has sufficiently trained officers and staff and resources to make sure the Domestic Violence Disclosure Scheme function complies with the required legislative processes and timescales Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Victoria Caple Target closure date: Jun 2025		
		Managing Offenders		
		10. The constabulary should ensure that it has processes and resources in place to visit and manage the risk posed by registered sex offenders Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Domesey Target closure date: Oct 2025		
		11. The constabulary should ensure that its Internet Child Abuse Team (ICAT) is able to manage images of online child abuse in line with nationally recognised risk assessment timescales, and that supervisors regularly review officers' caseloads Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck Target closure date: Apr 2025		
		12. The constabulary should ensure that it continually risk-assesses any backlogs in online child abuse referrals and cases awaiting enforcement action, and that bail checks and intelligence refreshes take place following enforcement action Gold Lead: ACC Hall CLC-Vulnerability Committee Tactical Lead: Supt Buck Target closure date: Apr 2025		
		Leadership and Force Management		
		14. The constabulary should use relevant data and analysis to ensure it is operating efficiently and effectively. Lead: DCC Reilly Constabulary Management Board Target closure date: Oct 2025		
		15. The constabulary needs to make sure that its senior leaders are more connected to its workforce. Gold Lead: Louise Hutchison People Committee Tactical Lead: Neil Bennett Target closure date: Dec 2025		
		16. The constabulary needs to make sure its operating model helps its workforce to respond to priorities and current and future demand Lead: C/Supt Wigginton Constabulary Management Board Portfolio Scrutiny Board Target closure date: Dec 2025		
		Building, supporting and Protecting the workplace		
		13. The constabulary needs to ensure the findings of its occupational health unit review are implemented quickly, in order that the improvements and benefits offered to the workforce and organisation are realised Gold Lead: Louise Hutchison People Committee Tactical Lead: Rhona Galt Target closure date: Jun 2025		

AFI Status Breakdown

- Grey: Submitted for closure.
- Green: Performance at closure-ready level; requires short-term stability before HMICFRS reassessment.
- Yellow: Improvements underway but internal performance targets not yet met.
- Amber: Work continues to identify the route to sustained improvements

Key AFI Groupings and Progress

AFIs 4, 6, and 9 – Investigative Standards

- These AFIs are interlinked and are being addressed through Operation Justice.
- Improvements include revised training, process redesign, and embedding new standards.
- Cross-directorate collaboration is essential, with progress showing positive momentum.
- Due to the span of areas included in this improvement work, more time has been provided for the required improvements. This approach is supported by our HMIC FLO.

AFI 7 – Vulnerability Risk Assessments

- Training and process changes have largely been implemented.
- Focus is now on enhancing scrutiny and ensuring consistency in application. Similar to the work in OP Justice, improvement here is required across all frontline areas.
- Progress is reported into CMB monthly.

AFI 3 – Priority Attendance

- Despite strong gains in call handling (AFIs 1 and 2), priority attendance remains below target.
- Actions to date include:
 - Enhanced deployment scrutiny in the control room, with delay's escalated early.
 - Increased oversight by frontline Inspectors and Sergeants.
 - Due to the slower progress being seen in this area, an internal Improvement Consultant has been tasked to take a fresh look at where improvement activities should be focused and provide a clear action plan into Recommendation Steering Forum. This may extend the current December closure target into early 2026.

4. Conclusion

The current trajectory demonstrates promising progress across the majority of AFIs, with a clear path toward closure for most by early 2026. Of those proving to be slower in improvements, there is clear awareness of the challenges faced and senior oversight to close the gaps.

The strategic focus remains on:

- Sustaining improvements through stability and embedding.
- New geographical based operating model, designed for enhanced local prioritisation and performance scrutiny.
- Targeted interventions for more complex AFIs.
- Cross-directorate collaboration to drive systemic change.



**AVON &
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POLICE & CRIME
COMMISSIONER



SWAP
INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Item 11a

Avon & Somerset Constabulary and Office of the Police and Crime Commissioner Joint Audit Committee (JAC)

Report of Internal Audit Activity – September 2025

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Executive Summary

SWAP is required to provide an annual opinion to support the Annual Governance Statement.

As part of our plan progress reports, we will look to provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work. A reminder of our assurance opinions and risk assessment is on our [website](#).

The Chief Executive for SWAP reports company performance on a regular basis to the SWAP Directors and Owners Boards.



Audit Opinion & Significant Risks

We are able to provide a reasonable rolling assurance opinion, based on work completed in 2025/26 to date. We have identified no significant risks via our work this year.



Audit Plan Progress

Since the last committee in June 2025, the following audits have been completed:

- Criminal Justice Follow Up
- Interpreters VFM Review (2024/25)
- Property Stores and Records Management (2024/25)

These audit reports are submitted with this update. Further detail is provided on the status of each audit in **Appendix A** and performance against the annual budget is summarised in the table below:

Performance Measure	2024/25 Performance	2025/26 Performance
<u>Delivery of Annual Audit Plan</u>		
Completed	83%	2%
Reporting	0%	7%
In Progress	6%	26%
Not Started	0%	0%
Not Yet Due (Q3-4)	0%	54%
Ongoing Support (Planning, reporting & Advice)	11%	11%

The 2024/25 **Network Boundary Defences** review remains in progress, the remainder of the 2024/25 Internal Audit Plan is now complete.

Due to pressures currently within the Force ICT Department, the **ICT Disaster Recovery** audit was deferred from Q1 to Q2, and is now in progress. The **ICT Procurement and Contract Management** review, planned for Q2, has now been deferred to Q3.

All remaining Q1 and Q2 audits are either in progress or at reporting stage.

Internal Audit Plan Progress 2025/26

Appendix A

Audit Area	Period	Estimated Cost	Status	Opinion	No of Recs	1 = Major		3 = Minor
						Recommendations		
						1	2	3
2024/25								
Interpreters – Value for Money	Q4	£3,582.00	Completed	Limited	3	0	2	1
Property Stores and Records Management	Q4	£5,970.00	Completed	Reasonable	6	0	4	2
Network Boundary Defences	Q4	£4,776.00	In Progress	-	-	-	-	-
2025/26								
Corporate Credit Cards Follow Up	Q1	£615.00	Completed	Follow Up	N/A	-	-	-
Criminal Justice Follow Up	Q2	£1,025.00	Completed	Follow Up	N/A	-	-	-
Hybrid Working	Q1	£6,150.00	In Progress	-	-	-	-	-
Overtime and Shift Allowances	Q1	£4,920.00	Reporting	-	-	-	-	-
ICT Disaster Recovery	Q2	£4,920.00	In Progress	-	-	-	-	-
Benefits Realisation	Q2	£6,150.00	In Progress	-	-	-	-	-
ICT Procurement and Contract Management	Q3	£6,150.00	Not Yet Due	-	-	-	-	-



Item 11b

Avon & Somerset Constabulary and Office of the Police and Crime Commissioner Joint Audit Committee (JAC)

Proposed 2025-26 Internal Audit Plan Q3-4

The Internal Audit Plan: Summary

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver in the second six months of the 2025/26 financial year.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage, will enable us to provide a well-informed and comprehensive year-end annual internal audit opinion.



Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Force and OPCC's risk management, governance, and control environment, by evaluating its effectiveness.

The outcomes of each of the audits in our planned programme of work, will provide senior management and Members with assurance that the current risks faced by the Force and OPCC in these areas are adequately controlled and managed.

It should be noted that internal audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Annual Governance Statement for the Force and OPCC.

It is the responsibility of the Force and OPCC Leadership Teams, and the Joint Audit Committee (JAC), to determine that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming period appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the Leadership Teams and Audit Committee?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

The Internal Audit Plan: Approach

The work of internal audit should align strategically with the aims and objectives of the organisation, taking into account key risks, operations and changes.

In order to do this Internal Audit needs to be flexible in adapting audit plans to handle rapidly changing risks, priorities and challenges.



Approach to Internal Audit Planning 2025/26

As part of the Q3–Q4 plan, we are looking to undertake **approximately six audits**. The areas listed in *Appendix 1* represent those we currently consider the highest priority. However, we have also included the full pipeline list for members to review, discuss, and agree which areas they feel should be prioritised and therefore included in the Q3–Q4 plan.

Our approach to internal audit planning throughout 2025/26 will be a continuous risk assessment and rolling plan approach. Rather than present a fixed annual plan at the start of the year, which is subject to a high degree of uncertainty and change, we will build our plan in conjunction with management as the year progresses. A six-month rolling plan will be presented, alongside a pipeline list of potential areas for consideration for future audit plans. This plan will be reviewed regularly to ensure continued relevance to the Force's evolving risk profile. The rolling planning process will provide the same assurances as an annual plan, but will better reflect the changing risk landscape.

Audit planning meetings will be held every other month with the Chief Officer – Finance, Resources and Innovation and the OPCC's Chief Finance Officer (S.151 Officers), ahead of presenting a proposed plan to this Committee for formal approval. In addition, we will aim to meet regularly with the Deputy Chief Constable and the Chief of Staff to ensure the plan remains relevant.

These meetings will inform a 12 month rolling wave plan, place-marking key areas of coverage to support the annual opinion. To maintain flexibility and transparency, this will be presented to the Committee as two six-month plans. Each plan will set out the areas that internal audit, in discussion with the S.151 Officers and senior management, consider the highest priority for the upcoming period. Alongside this, we will also present the full pipeline of potential audits, enabling members to hold a structured planning discussion during the JAC meeting. This ensures the process is transparent, minuted, and inclusive, with members actively shaping and agreeing the priorities for each six-month period.

The resulting programme will therefore be a blend of requested audit work aligned to service priorities and audit work recommended by SWAP through continuous risk assessment. This risk assessment will consider the live status of both the Force's and OPCC's strategic risk registers, the Police and Crime Plan, and the Force Management Statement (FMS).

The Internal Audit Plan: Approach

To develop an appropriate risk-based audit plan, SWAP have consulted with senior management, as well as reviewing key documentation, in order to obtain an understanding of the organisation's strategies, key business objectives, associated risks, and risk management processes.

Approach to Internal Audit Planning 2025/26

The factors considered in putting together the 2025/26 internal audit plan have been set out below:



Due to the pace of change within the policing sector and now the impact of social economic factors, it is becoming increasingly difficult to accurately predict longer-term key organisational risks. Our approach to internal audit planning therefore reflects this. The risk-assessed work plan contains key areas of coverage, to ensure that we are auditing the right areas at the right time. The precise scope of each audit will be determined at the start of the review, in line with local risk factors at that time.

The Internal Audit Plan: Risk Assessment

A documented risk assessment prior to developing an internal audit plan, ensures that sufficient and appropriate areas are identified for consideration.

As above, it is the responsibility of the leadership teams for the Force and OPCC and the JAC to ensure that, following our risk assessment, the proposed plan contains sufficient and appropriate coverage.



Internal Audit Annual Risk Assessment

Our 2025/26 internal audit programme of work is based on a documented risk assessment, which SWAP will re-visit regularly, but at least annually. The input of senior management as well as a review of the organisations' risk register will be considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for Avon and Somerset Police and OPCC:



The Internal Audit Plan: Coverage

Following our SWAP Risk Assessment above, we have set out how the proposed plan presented in Appendix 1 provides coverage of the key components set out in the Force Management Statement (FMS), against which we have aligned our audit universe, as well as the areas within the Police and Crime Plan.

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible, such as HMICFRS, in order to ensure sufficient and appropriate assurances are received.

The 2025/26 Internal Audit Plan does not afford coverage to the areas highlighted as red. Assurance should either be sought from alternative sources or considered for inclusion in future Internal Audit Plans.

Previous Internal Audit Plan coverage against the FMS areas can be seen in Appendix 2.



Internal Audit Coverage in 2025/26

Following our SWAP risk assessment, we have set out below the extent to which the proposed Q3-4 plan presented in Appendix 1, as well as the previously approved Q1-2 plan, provides coverage of Avon and Somerset Police's key corporate objectives and risks, as well as our core areas of recommended audit coverage:



Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 25 public sector partners, crossing nine Counties, but also providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



Your Internal Audit Service

Audit Resources

The 2025/26 internal audit programme of work will be equivalent to £74,000. The current internal audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your internal audit service for Avon and Somerset Police and OPCC are:

Charlotte Wilson, Assistant Director – charlotte.wilson@swapaudit.co.uk, 020 8142 5030

Juber Rahman, Principal Auditor – juber.rahman@swapaudit.co.uk, 020 8142 5030

External Quality Assurance

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors (IPPF).

Every five years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in January 2025 which confirmed general conformance with the IPPF.

Conflicts of Interest

We are not aware of any conflicts of interest within Avon and Somerset Constabulary and OPCC that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, & Competency.

Consultancy Engagements

As part of our internal audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

The Internal Audit Plan: SWAP

Over and above our internal audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and significant risks identified across the SWAP partnership
- Communication of fraud alerts received both regionally and nationally
- Annual Member training sessions

Approach to Fraud

Internal audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption. We have dedicated counter-fraud resources (contact details below) available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

SWAP Confidential Reporting Line – 020 8142 8462, confidential@swapaudit.co.uk

Our Reporting

A summary of internal audit activity will be reported quarterly to senior management and the Audit Committee. This reporting will include any significant risk and control issues (including fraud risks), governance issues and other matters that require the attention of senior management and/or the Audit Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
Ammunition and Armoury Management – Follow Up	A follow up review to provide assurance that actions to mitigate against the risks identified in this recent limited assurance audit have been implemented. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR736 / PR1436 – Service / Confidence Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 11 – Force-wide Functions	£1,230.00	Q3
Payroll and Expenses	The PCC, Chief Constable and all employees have a duty to abide by the highest standards of probity (i.e., honesty, integrity and transparency) in dealing with financial issues. This is facilitated through the design and application of financial systems and processes, which apply effective controls. With over 6,000 officers and staff employed by the Force and OPCC, the annual payroll bill is of a significant value. Taken from our Pipeline Audit list, with a high priority ranking, this audit aims to provide assurance that key financial controls in relation to the payroll function are operating effectively and areas vulnerable to fraud are sufficiently well controlled post ERP implementation. In addition, we will also seek to provide assurance in relation to Chief Officer and OPCC expenses. Both the Force and OPCC have committed to publishing Chief Officer expenses on their respective websites as part of their transparency in financial reporting. In order to support this, we aim to undertake whole data analysis to provide assurance that Chief Officers' and OPCC expenses (claims and credit card expenditure for expenses) are made in line with agreed policy, subject to independent scrutiny and transparently published. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR735 – Finance Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 1 / 11 – Finance / Force-wide Functions	£6,150.00	Q3

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
Management of Officer Restrictions	This audit will look to review how the Force manages officers with medical, welfare, or operational restrictions, ensuring they are properly documented, monitored, and assigned duties within their limitations. Given the high volume of current restrictions, the audit will focus on governance, compliance with policy, and risk mitigation to maintain officer welfare and operational effectiveness. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR735 / PR737 / PR740 – Finance / People / Governance Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 2 / 11 – Wellbeing / Force-wide Functions	£6,150.00	Q3
Workforce Planning	This audit will examine how effectively the Force and OPCC plan, manage, and optimise their workforce to meet current and future organisational demands. Workforce planning is a strategic enabler of policing and governance outcomes, yet both entities currently report several workforce-related risks. The audit will review the effectiveness of workforce forecasting, succession planning, vacancy and recruitment management, and workforce resilience, particularly in the context of increasing operational demand and organisational change. The need for this review is underlined by the presence of multiple workforce planning risks on the Force's risk register, and a recent increase in workforce-related risk on the OPCC's register. These include the long-term absence of key personnel (e.g. Chief of Staff), skills and capacity gaps (particularly in public affairs and policy), and vulnerabilities caused by staff shortages, sickness, or recruitment delays. Additional pressures such as the testing of a new ERP system, SharePoint migration, short-notice national requirements, and new misconduct regulations further compound the risk of workforce misalignment. This audit will provide assurance over how well both organisations understand, plan, and respond to these pressures to maintain delivery of their statutory and strategic responsibilities. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR735 / PR736 / PR737 – Finance / Service / People Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 1 / 11 – Finance / Force-wide Functions	£6,150.00	Q4

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
Single Tender Actions	This audit focuses on the Force's use of Single Tender Actions (STA), where contracts are awarded directly to a single supplier without competitive bidding. The review will assess whether STAs are properly justified, approved, and documented, and whether they deliver value for money while mitigating potential conflicts of interest. The audit is timely, as External Audit are about to recommend that the Force review its governance and oversight of STA usage. The findings will help ensure compliance, transparency, and strengthened internal controls. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR735 – Finance Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 1 / 11 / 12 – Finance / Force-wide Functions / Collaboration	£4,920.00	Q4
FMS Assurance Mapping	This advisory review will map the sources of assurance across all areas of the Financial Management System (FMS) to provide Management and Members with confidence that comprehensive oversight is in place. It will identify areas already covered by existing assurance activities, highlight any gaps, and offer recommendations to strengthen coverage, ensuring that all critical aspects of the FMS receive appropriate attention beyond the scope of Internal Audit. <u>Links to Core Areas of Recommended Coverage:</u> Corporate Risk Register: Risk PR736 – Service Police and Crime Plan: Priority 5 – Improve standards of policing Force Management Statement: Section 11 / 12 – Force-wide Functions / Collaboration	£4,920.00	Q4
TOTAL estimated cost of delivery of above proposed Audits		£29,520.00	

Support Activities and Follow Up Work – 2025-26 Annual Allocation			
Contribution to Regional Work	As agreed across all South West Police Forces, an allocation has been allotted to take forward audits of common interest, enabling benchmarking of approach and position across the region as a whole. It has been agreed by the Directors of Finance from each of the South West Police Forces that the regional work for 2025/26 will review: 1. Motor Insurance – To support future tendering and identify missed collaborative opportunities (Q3) 2. Regional Collaboration Governance Review – To support simplification of the existing, complex governance arrangements across the region. (Q4)	£4,100.00	Throughout Year
Follow up of Limited Assurance Reviews	Allocation of time to allow for follow up of agreed actions not subject to separate consideration.	£2,050.00	Throughout Year
Planning, Reporting & Advice	Agreed attendance at quarterly audit committees, undertaking audit planning and any corporate advice.	£8,200.00	Throughout Year
TOTAL estimated cost of delivery of support activities and follow up work for 2025/26		£14,350.00	
TOTAL estimated cost of delivery for Q1-2 Audits		£29,930.00	
TOTAL estimated cost of delivery of above proposed Internal Audit Plan for 2025/26 (Inc. costs for Q1-2)		£73,800.00	
TOTAL agreed cost of delivery for the Internal Audit Plan for 2025/26		£73,800.00	
Pipeline Audits - These audits are potential areas for inclusion as part of future Internal Audit Plans			
The audits listed above represent the areas that SWAP, in discussion with the S151 officers, considers to be the most appropriate to cover at this time based on risk assessment and timing for the force; however, the pipeline list below identifies other audits that could be considered for future plans, which members may feel are of higher priority and should be included in this plan.			
Audit Title	Type of Work	Priority	Notes
ASP Governance of Use of Force - Pipeline	Assurance	Medium priority	Following an incident in Manchester, in July 2024, whereby an Officer was filmed using excessive force, we are suggesting a review to provide assurance on the effectiveness of the governance arrangements regarding the 'use of force' across the constabulary. This area has not been previously audited by SWAP.

Audit Title	Type of Work	Priority	Notes
ASP Governance of Ill-Health Retirement and Injury Awards - Pipeline	Assurance	Medium priority	The Force currently has the fourth highest national spend on injury and ill-health payments, highlighting the need to examine whether governance arrangements are contributing to effective management of this cost. While recognising the complexity and sensitivity of these cases, the audit will explore whether the policies, controls, and review mechanisms in place are sufficient to ensure decisions are consistent, justified, and proportionate. The review will also consider how the Force monitors emerging risks, trends, and learning to continuously improve its approach in this critical area of workforce health and financial sustainability.
ASP Contact Management System (iCase)	Assurance	Medium priority	The OPCC is implementing a new Contact Management System (iCase) to improve tracking, analysis, and reporting of stakeholder and public interactions. The implementation was delayed with go live expected in June 2025. This audit will provide assurance that the iCase system supports effective contact management, enabling improved public engagement, data-driven decision-making, and confidence in the OPCC's operations.
ASP Value for Money Review - Pipeline	Assurance	Medium priority	The checklist from the new Financial Management Code by CIPFA recommends that value for money reviews are included in the Internal Audit Plan.
ASP Implementation Plan for Police and Crime Plan 2024-29	Assurance	Medium priority	Failure to deliver the Police and Crime Plan is currently identified as a red risk on the OPCC's Strategic Risk Register. This proposed audit will provide assurance that the Implementation Plan is comprehensive, strategically aligned, resourced, and monitored effectively, ensuring the OPCC and Constabulary are well-positioned to deliver the objectives of the Police and Crime Plan 2024-29.
ASP Leadership Development	Assurance	Medium priority	Failure to develop a workforce capable of achieving our vision features as a red risk on the Force's Strategic Corporate Risk Register. Strong and effective leadership is critical to embedding culture, delivering the Police & Crime Plan, and ensuring organisational resilience. The OPCC and force have invested in the <i>Elevate Programme</i> for senior leaders as well as wider leadership development initiatives. This audit will review whether these programmes are effectively designed, delivered, and evaluated to support the development of current and future leaders.

Audit Title	Type of Work	Priority	Notes
ASP Neighbourhood Policing and Public Engagement	Assurance	Medium priority	The Constabulary has decreasing public confidence survey results is detailed as a red risk on the Force's Strategic Corporate Risk Register. Public confidence in policing is strongly influenced by visibility, accessibility, responsiveness, and trust in local policing. The Constabulary has introduced the Neighbourhood Guarantee, with named Beat Managers responding to community priorities within 72 hours, alongside the development of a new engagement strategy aligned to the geographic policing model. This review would look to provide assurance over whether these measures are effectively designed, implemented, and monitored, and whether they support the overarching aim of maintaining and improving public confidence.
ASP Forensics Team Accreditation - Pipeline	Assurance	Low priority	Identified by the Police Audit Group (PAG) as a key risk facing the sector. Force forensics teams are crucial to ensure the quality, reliability, and integrity of forensic evidence used in criminal investigations and legal proceedings. The primary accreditation standard for forensic laboratories in the UK is ISO/IEC 17025, which sets out general requirements for the competence of testing and calibration laboratories. The management of achieving this accreditation should be considered for review.
ASP Management of Recommendations from Inspection Bodies - Pipeline	Assurance	Low priority	Review to provide assurance that recommendations from other assurance providers are being monitored and implemented appropriately.

The table below sets out the extent to which previous Internal Audit plans for Avon and Somerset Police provides coverage of the key components set out in the Force Management Statement (FMS).

	2022-2025*		2024/25		2023/24		2022/23	
	Coverage	Average Opinion	Coverage	Average Opinion	Coverage	Average Opinion	Coverage	Average Opinion
Finance	Good	Reasonable	Adequate	Reasonable	Some	Reasonable	Some	Reasonable
Wellbeing	Some	Reasonable	Some	Reasonable	Some	Reasonable	Some	Limited
Responding to the Public	Some	Reasonable	None	N/A	Some	Non-Opinion	Some	Reasonable
Prevention & Deterrence	None	N/A	None	N/A	None	N/A	None	N/A
Investigations	Some	Limited	None	N/A	Some	Limited	Some	Non-Opinion
Protecting the Vulnerable	Some	Reasonable	None	N/A	Some	Reasonable	None	N/A
Managing Offenders	None	N/A	None	N/A	None	N/A	None	N/A
Managing Serious & Organised Crime	Some	Non-Opinion	None	N/A	None	N/A	Some	Non-Opinion
Major Events	None	N/A	None	N/A	None	N/A	None	N/A
Knowledge Management and ICT	Adequate	Reasonable	Some	Reasonable	Some	Reasonable	None	N/A
Force-Wide Functions	Good	Reasonable	Good	Limited	Good	Reasonable	Adequate	Reasonable
Collaboration	Some	Reasonable	Some	Reasonable	None	N/A	Some	Non-Opinion
<i>*Audits completed over 1 year from September 2025 have a reduced impact on audit coverage</i>								

Follow Up Audit Objective

To provide assurance that the actions agreed to mitigate against the risk exposure identified within the 2024/25 limited assurance opinion audit of Criminal Justice have been implemented.

Follow Up Progress Summary

Priority	Superseded	Complete	In Progress	Not Started
Priority 1	0	0	0	0
Priority 2	0	0	0	0
Priority 3	3	0	0	0
Total	3	0	0	0

Follow Up Assessment

The original audit of Criminal Justice was completed in November 2024 and received a 'limited' assurance opinion. The objective of that audit was to provide assurance that the processes in place for responding to Action Plans and No Further Action (NFA) decisions to cases from the Crown Prosecution Service (CPS), including challenge/escalation where appropriate.

This audit sought to 'follow-up' on the implementation of actions agreed as part of the original audit. Audit testing was performed in relation to all actions and supporting evidence obtained where possible to demonstrate the progress made towards the implementation of these actions.

Key Findings



Operation Holmes (Ops Holmes) was established with the goal of improving investigative standards and the quality of case files presented to the court. The three actions raised as part of our original audit were linked to the work of Ops Holmes. Ops Holmes however was replaced by Operation Justice (Ops Justice) in June 2025 and therefore, these actions are no longer relevant and have been superseded. The overarching objective of Ops Justice is to *'Improve the standard of investigations and quality of case files to deliver better outcomes for victims'*. This links to various areas for improvement (AFI) noted within the Force's most recent PEEL inspection by HMICFRS. Ops Justice has its own range of measures and actions that are reported to the Investigative Standards Committee and is also subject to the oversight and scrutiny of HMICFRS. Although the arrangements have changed, the Force should ensure that any outstanding actions or unmitigated risks from Ops Holmes are carried forward into the improvement work to be driven by Ops Justice.

Conclusion

The three actions agreed as part of our original audit of Criminal Justice are no longer relevant and have been superseded by other improvement work. Further detail in relation to the specific actions has been given at Appendix 1 below.

Appendix 1

Agreed Actions & Follow Up Assessment

1.1a	Action	Follow Up Assessment	Superseded
	The Head of Criminal Justice in liaison with the Investigative Standards Forum and Operation Holmes to set a benchmark for each of the measures outlined within the Terms of Reference for Operation Holmes.	Operation Holmes (Ops Holmes) was established with the goal of improving investigative standards and the quality of case files presented to the court, in alignment with the Force's strategic and other related objectives. The Terms of Reference (ToR) defined measures for what "good" looks like for certain standards (e.g., file quality and action plans) but failed to do so for others (e.g., no further action (NFA) decisions). This action was therefore agreed to set benchmarks for each measure outlined within the ToR for Ops Holmes. However, Ops Holmes was replaced by Operation Justice (Ops Justice) in June 2025. As a result, this action is no longer relevant and has been superseded by the new operational framework under Ops Justice. The overarching objective of Ops Justice is to 'Improve the standard of investigations and quality of case files to deliver better outcomes for victims'. This objective also aligns with the strategic objectives of the Force and links to areas for improvement (AFI) noted within the Force's most recent PEEL inspection by HMICFRS. Ops Justice has its own range of measures to assess performance and ensure progress against this objective. and actions that are reported to the Investigative Standards Committee.	
Priority	3	SWAP Ref.	AP#5084
Responsible Officer	Head of Criminal Justice		
Timescale	31/01/2025		
1.2a	Action	Follow Up Assessment	Superseded
	The Head of Criminal Justice to ensure all action owners update their actions in the Ops Holmes action plan with the latest activity and assign a timescale for completion.	As Ops Holmes has been replaced, this action is no longer relevant and has been superseded by the activity of Ops Justice. Ops Justice has its own set of measures and actions, which are reported to the Investigative Standards Committee. As this work relates to several Areas for Improvement (AFIs) identified in the Force's PEEL inspection, it is also subject to the scrutiny of HMICFRS. It should be noted that AFIs cannot be closed without sign off from HMICFRS.	
Priority	3	SWAP Ref.	AP#5085
Responsible Officer	Head of Criminal Justice		
Timescale	31/01/2025		
1.3a	Action	Follow Up Assessment	Superseded
	The Head of Criminal Justice to ensure: - The Operation Holmes action plan captures the improvement activity noted within the Criminal Justice's transformation programme's Post Implementation Review. - A further benefits realisation review is undertaken after the completion of the improvement activity noted within the Post Implementation Review.	As Ops Holmes has been replaced, this action is no longer relevant and has been superseded by the activity of Ops Justice. The Head of Criminal Justice informed us that no further benefits realisation reviews will be conducted, as the ongoing scrutiny and oversight from HMICFRS in relation to the identified AFIs makes an additional review unnecessary.	
Priority	3	SWAP Ref.	AP#5086
Responsible Officer	Head of Criminal Justice		
Timescale	31/07/2025		

Audit Objective

To determine if the use and management of interpreter services is well governed and if there are controls in place to ensure it is value for money.

Executive Summary



Assurance Opinion

The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	2
Priority 3	1
Total	3

Organisational Risk Assessment

Medium

Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.

Key Conclusions



The Force's budget for interpreter services in the 2024/25 financial year was £420k. Its actual expenditure totalled £470.9k, exceeding the budget by 12%. This may be an indication that the current budget for interpreter services is not sufficient to meet the needs of the Force and/or reflects ineffective financial management and oversight. Of this total spend, approximately £22k (4.6%) related to non-contractual expenditure. The use of non-contracted interpreters is permitted where an interpreter cannot be sourced through the Force's contract with Dals. In such cases, a risk assessment must be completed, and inspector authorisation is required. A sample of non-contractual assignments was reviewed, where it was found that either Dals was unable to fulfil the requirement or that the process for engaging a Dals interpreter was considered too time consuming and potentially detrimental to the case. We also established that the Force has not formalised how inspector authority is to be recorded and retained where non-contracted interpreters are used.



The Force does not verify the accuracy of Dals invoices against the agreed contractual rates and therefore cannot confirm whether the amounts charged are correct.



Dals provides interpreter services regionally to the South West Forces, with contract performance management reportedly overseen by the South West Police Procurement Service (SwPPS). We were informed by SwPPS that quarterly meetings are held with Dals to review performance, address concerns, and identify areas for improvement. Evidence was requested from SwPPS to support these activities were taking place; however, this was not provided. As a result, we are unable to provide assurance that these meetings are taking place as informed.

Audit Scope

The audit will focus on the following:

- There is an up-to-date signed contract for the interpreter's service which includes a clear break down of costs, deliverables and the corresponding terms and conditions.
- Use of the interpreter service is governed by clear policies and procedures; these help to ensure the service provided matches the individual requirements for each case.
- There are robust methods to monitor the interpreters service which includes transparent reporting to management.
- The interpreter service budgets are monitored at an appropriate level and value for money is considered as part of this.
- Invoices for the interpreter service are reviewed and approved using evidence to support the level of service provided. The amounts charged aligns with the sums agreed in the service contract and any out of contract spend is appropriately approved.

Conclusion

The Force should strengthen its controls around the use of non-contracted interpreters and implement checks to verify the accuracy of invoices submitted by its contracted provider, Dals. In addition, the Force should confirm with the SwPPS that performance management activities are being carried out in accordance with the terms of the Dals contract. With the current contract set to expire in 2026, our findings highlight opportunities to enhance the provision of interpreter services, ensuring value for money is achieved and that services align with the needs of the communities the Force serves. Specifically, instances where Dals was unable to provide an interpreter, or where delays in the process were deemed potentially detrimental to a case, should inform future tendering and procurement discussions for any new or renewed contract. Our detailed findings and action plan are documented below.

Appendix 1

Findings and Action Plan.

1.1	Interpreters spend.	1.1a	Action
	In the 2024/25 financial year, the Force spent £470.9k on interpreter services, of which £22k (4.6%) related to non-contractual spend. The use of non-contracted interpreters is permitted where an interpreter cannot be sourced through the Force’s contract with Dals. In such cases, a risk assessment must be completed, and inspector authorisation is required. During the 2024/25 financial year, 38 assignments were carried out by non-contracted interpreters. A sample of 10 assignments (approximately 26%) was selected for review to assess: - Whether the Officer in Charge (OIC) contacted Dals before engaging a non-contracted interpreter, and if not, the reasons why; and - Whether inspector authorisation was given to use a non-contracted interpreter. In 5/10 assignments sampled, no response was provided by the OIC. The findings from the five assignments where a response was provided are summarised below: - In 2/5 assignments sampled, a Dals interpreter could not be used. In one case, Dals was unable to provide a female interpreter for the Sylheti language. In the other, Dals had only one available interpreter for the language of Tetum, who had already been used for the victim’s statement and therefore could not be used again for the suspect interview. - In 3/5 assignments sampled, we were informed that, due to the urgency and seriousness of the case, sourcing an interpreter through the Dals process was not feasible. The wait/delay in securing a Dals approved interpreter could have resulted in the suspect being released. As a result, a known and local non-contracted interpreter was used instead, as this was considered to be a quicker option by the OIC. - In 3/5 assignments sampled, we were informed that inspector authority to use a non-contracted interpreter was given verbally. In another assignment, this authority was provided via Microsoft Teams, and in the final case, no inspector authority was provided. Pocketbook contains National Police Chiefs’ Council (NPCC) guidance on the use of non-contracted interpreters, which states that the decision to approve (or decline) their use <i>‘will need to be recorded and retained in line with local police arrangements.’</i> However, the Force has not formalised what these local requirements are. The Dals contract is due to expire in 2026. The findings related to instances where Dals was unable to provide an interpreter or where timeliness of the process was considered as potentially detrimental to the case should be incorporated into the planning and preparation stages of any new or renewed contract as part of the tender process. This will help ensure that the Force’s interpreter service requirements are fully met and aligned with the needs of the communities it serves.	The Head of Custody to: - Identify gaps in the current provision of interpreters under the Dals contract within Avon and Somerset Police (e.g. limited language availability, response times). These insights should then be shared with those in charge of procurement of the new contract/renewal of the existing contract ensuring the needs of Avon & Somerset Police’s communities are met and value for money is achieved. - Formalise and document how inspector authority is to be recorded and retained where non-contracted interpreters are used. This should include specifying the acceptable formats and checked regularly to ensure compliance.	
		Priority	2
		Responsible Officer	Head of Custody
		Timescale	31/12/2025
		SWAP Ref.	AP#7166



1.2	Financial management of interpreters.	1.2a	Action
Each month, Finance provides a report of interpreter spend (covering both contracted and non-contracted services) to Custody for budget monitoring purposes. In the 2024/25 financial year, the Force's interpreter budget of £420k was exceeded by 12%. This may be an indication that the current budget for interpreter services is not sufficient to meet the needs of the Force and/or reflects ineffective financial management and oversight. The overspend may also be attributed to other issues identified and discussed in this audit, such as unauthorised non-contractual spending and/or inadequate performance management of the Dals contract. Dals invoices are submitted monthly and often include multiple assignments, sometimes numbering in the double digits. However, the Force does not verify the accuracy of these invoices against the agreed contractual rates and therefore cannot confirm whether the amounts charged are correct. Dals provides interpreter services regionally to South West Forces. During a call with the South West Police Procurement Service (SwPPS), we were informed of issues with inaccurate invoicing by Dals which occurred regionally during the first year of the contract. These were reportedly resolved, and Forces were advised to manage invoicing locally by verifying charges before payment. This further highlights the importance of checking interpreter assignments to ensure invoice accuracy, as noted in the associated action.		The Superintendent - Criminal Justice to: - Review the current budget for interpreter services to determine whether the existing allocation is sufficient to meet the needs of the Force. - Evaluate the effectiveness of financial management and oversight in relation to interpreter spend. - Conduct monthly checks on interpreter assignments to ensure that fees are in line with agreed contractual rates prior to approving payment of any Dals invoice.	
		Priority	2
		SWAP Ref.	AP#7165
		Responsible Officer	Superintendent - Criminal Justice
		Timescale	31/03/2026

1.3	Performance management of interpreters.	1.3a	Action
Contract performance management is overseen by the SwPPS. We met with the Senior Category Buyer responsible for managing the Dals contract, who informed us that quarterly meetings are held with the provider to review performance, address concerns, and identify areas for improvement. While formal minutes are not recorded, action and decision logs are maintained. We requested copies of these logs to verify that performance management activities were taking place; however, they were not provided. As a result, we are unable to provide assurance that these meetings are being held as informed.		The Head of Custody to confirm with the South West Police Procurement Service that performance management activities are taking place in accordance with the terms of the Dals contract.	
		Priority	3
		SWAP Ref.	AP#7164
		Responsible Officer	Head of Custody
		Timescale	31/08/2025

Audit Assessment of Agreed Themes		
Theme	RAG Rating	Rationale
Leadership & Culture		Our audit has highlighted areas where the Force could strengthen its controls around the use of non-contracted interpreters and implement checks to verify the accuracy of invoices submitted by its current provider, Dals.
Learning		Our findings highlight opportunities to enhance the provision of interpreter services, ensuring value for money is achieved and that services align with the needs of the communities the Force serves. These should inform future tendering and procurement discussions for any new or renewed contract.
Diversity & Inclusion	N/A	We have been unable to provide an opinion on diversity and inclusion specific to the interpreter processes we have reviewed.

Audit Objective

To provide assurance that there is a sound framework in place when storing goods and cash in the property stores, and that national guidance is followed.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a medium organisational risk and potential significant impact.	
		Priority 2	4		
		Priority 3	2	The key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.	
		Total	6		

Key Conclusions

Key Conclusions		Audit Scope
	Evidential property training is required for all police officers. We noted examples of police officers seizing evidential property and not noting an occurrence or seal number. Seized cash amounts were not always recorded on Niche. Concerns were raised regarding the volume of evidential property stored in freezers.	We considered the following areas during the audit: - All policies and procedures relating to property stores processes. We also compared these against relevant national guidance. - Security controls and access arrangements to the property stores. - Processes regarding the storage and disposal of goods within the property stores. - Inventory management controls ensuring stock held was accurately reflected on the Niche property system. This review considered the Headquarters evidential property stores only. Our assurance opinion does not include the management of property at other Force locations.
	We were able to locate or account for 39 evidential property items from our sample of 40. One bicycle could not be located nor accounted for, however, and was updated on Niche as a missing item. A reminder for evidential property staff to update Niche following item movement or change in status is advised.	
	As at 3 rd June 2025, there were 173,643 items of property at the Force Headquarters Store. At least 31,711 (18%) of these items have been stored for more than five years. Almost 4% of recorded Niche items did not have an accurate property creation date. It was confirmed these items were stored prior to the implementation of Niche.	
	The combination on the lockbox storing keys to the bicycle store, cash safes, outside explosives bunker and the armoury should be updated regularly at an appropriately agreed frequency to reduce the likelihood of unauthorised access to these areas.	
	We were satisfied that drug, firearm, forensic, photographic and electronic evidential property within our sample were evidenced as disposed of or destroyed as expected in accordance with the Force Evidential Property Procedure.	

Summary

Our reasonable assurance opinion reflects generally well managed controls at Headquarter Evidential Property Stores. Evidential property training/reminders to all police officers regarding the recording of information in Niche, the counting of seized cash and criteria around storing of property in freezers is advised. Similarly, a reminder to all property staff to update Niche promptly following evidential property movements or status changes under their control is advised. At least 18% of all property items stored have been stored for at least five years. Consideration should be given to investigating disposal potential for these items to free up storage space. We were satisfied with security controls, however, the combination to the lockbox containing keys to different areas of the evidential property stores could be updated more frequently. Further details of our findings can be seen in the Findings and Action Plan below.



Finding 1: Secure storage

There are three main buildings at Headquarters (HQ) where evidential property is stored. Two of these buildings are shared with other departments, however proximity cards are required to enter these buildings, restricting access to evidential property stores areas. We were satisfied that there were adequate security controls in place, such as CCTV, alarms and proximity card activated doors, to prevent unauthorised access, certainly into areas containing higher risk evidential property.

There is a lockbox within the Evidential Property Supervisor's (EPS) office in the main property store which contains keys to the bicycle store, cash safes, outside explosives bunker and the armoury. The EPS confirmed that the combination to the lockbox containing the keys is not changed periodically, however, they planned to change the combination following the departure and arrival of staff shortly after audit testing. We advise that the combination to the lockbox is updated on a regular basis and at an appropriate frequency going forward to further strengthen security controls already in place and to reduce the likelihood of unauthorised access.

1a	Agreed Action		
The Evidential Property Supervisor to agree to develop a system which will ensure the combination code for the key lockbox in the supervisor's office of the HQ property store is changed at a regular and appropriate frequency			
Priority	2	SWAP Reference	AP# 6933
Responsible Officer	Evidential Property Supervisor		
Timescale	31 st August 2025		

Finding 2: Sample testing

We requested a report of all current items recorded on Niche that were stored at the main evidential property store at HQ. We selected a random sample of 40 items, including drug exhibits, firearms, electronic devices, forensic samples and cash, and compared the storage of these items against force procedure documents. A summary of findings is as follows:

- 37/40 items were locatable.
 - One item was located on the shelf below the recorded Niche location. This was subsequently moved to the correct position.
 - For three items, the seizing officer did not record the Niche occurrence number. Property staff were still able to identify and locate these items, however.
 - For one item, the seizing officer did not record a seal number on the exhibit bag.
 - One cash item did not include the amount recorded on the exhibit bag; the amount was also not recorded on Niche.
- 3/40 items were not locatable.
 - One firearm was destroyed on the day of the audit. This was backed up and evidenced by the Niche audit log.
 - One cash item was deposited in the Force bank account. This was confirmed and evidenced by reviewing the updated Niche record.
 - One bicycle could not be located nor accounted for. This has been updated as a missing item on the Niche record.

2a	Agreed Action		
The Delivery Manager for Evidential Property and the Evidential Property Supervisor to agree to ensure all police officers are reminded of the importance of recording all required information of a property exhibit onto the exhibit bag to ensure accurate recording, and that seized cash should be counted and recorded at the earliest opportunity where possible.			



We would advise the EPS and the Delivery Manager for Evidential Property (DMEP) to ensure police officers are reminded of the importance of recording all required information onto the exhibit bag to ensure accurate recording and ease of tracking the item. Seized cash should be counted where possible at the earliest opportunity and the amount recorded on both the bag and Niche to prevent dispute of the amount if it is to be returned to the owner. It is understood that in some operational circumstances, where large sums or forensic testing is involved, counting cash is not always suitable.

Additionally, in the case of the missing bicycle, we would also advise the EPS to remind all property staff to update Niche as soon as possible following the movement or change in status of a property item under their control, to reduce the likelihood an item of property being unaccounted for without documented explanation.

We observed insufficient storage in one of the freezers to appropriately store relevant exhibits. We noted a large bag of unorganised exhibits which would require a member of staff to take the bag outside of the freezer to search for an item. This could result in items beginning to defrost which, especially in the case of DNA exhibits, may significantly compromise the integrity of the sample for evidential analysis and other purposes. The EPS confirmed that officers are storing items in the freezers which do not always require freezing, however, once an item is placed in a freezer, it must remain there to protect the integrity of the item. This issue should be discussed at a senior/executive level so all police officers can be reminded of the property items which should and should not be stored in the freezers. The Evidential Property Team are currently disposing of all DNA samples which have been authorised for disposal to free up space.

We sample tested 20 items which were disposed of or destroyed. Items included drugs, firearms, forensic, photographic and electronic evidential property. We were satisfied all items were evidenced as being disposed of or destroyed as expected in accordance with the Force Evidential Property Procedure.

2b	Agreed Action		
The Delivery Manager for Evidential Property to agree to liaise with senior police officers to ensure all police officers are only storing what is required in evidential property freezers, to allow sufficient space in freezers already allocated.			
Priority	2	SWAP Reference	AP# 6936
Responsible Officer		Delivery Manager for Evidential Property	
Timescale		30 th September 2025	
2c	Agreed Action		
The Evidential Property Supervisor to agree to remind all property staff to update Niche promptly if any item of property is moved or has been disposed of so that a complete audit trail is maintained. This will reduce the likelihood of evidential property items being unaccounted for without explanation.			
Priority	2	SWAP Reference	AP# 6935
Responsible Officer		Evidential Property Supervisor	
Timescale		31 st August 2025	

Finding 3: Number of property exhibits

We analysed a Niche report of all items stored at the HQ Evidential Property Stores. As of 03/06/2025, there were 173,643 items held at HQ. We reviewed the data to evaluate the age of exhibits in the store; the proportion of exhibits held for certain intervals and the proportion of these which have been identified for disposal. A summary of this analysis is below.

Age of exhibit	Count of exhibit	Proportion of all exhibits in the store	Proportion of count which has the status 'Pending Disposal' (identified for disposal)
< 1 year	23,203	13%	13%
1-2 years	29,754	17%	24%
2-5 years	82,214	47%	33%
> 5 years	31,711	18%	30%
Pre-Niche	6,761	4%	12%
Total	173,643	*100%	

*- values above have been rounded to the nearest whole percentage.

At least 78% of all property exhibits have been in the stores for less than five years. There are however, at least 31,711 exhibits which have been stored for more than five years, the oldest confirmed of which has been stored for nine years. Just over 30% of items which have been stored for more than 5 years are currently pending disposal, however, in addition to disposals already identified through normal review, the Evidential Property Team should consider reviewing the oldest property items to determine whether more items can be disposed to free up capacity. Additional temporary staff have recently joined the Evidential Property Team and are currently assisting on key disposals and destructions at HQ to free up space.

6,761 items in the Niche report had a property creation date of 1900 or 1901. It was confirmed that these items were already being stored prior to the implementation of Niche. Exact dates could not be confirmed; however.

3a

Agreed Action

The Evidential Property Supervisor to agree to consider investigating the oldest items of evidential property to determine their disposal potential to create capacity.

Priority	3	SWAP Reference	AP# 6941
Responsible Officer	Evidential Property Supervisor		
Timescale	31 st December 2025		

Finding 4: Stock checks and audits

Evidential property staff complete a rolling audit of items by aisle. Due to the number of items, however, a full stocktake of the property stores is not possible, and an aisle-by-aisle check would likely take a few years to complete.

The Evidential Property Team are currently prioritising stock checking for items identified for destruction as this is the best use of staff resource. The team may also benefit, however, from additional stock checking methods, such as monthly dip sampling covering a range of evidential property types, to provide increased internal assurance that items are stored accurately compared to their Niche record.

4a

Agreed Action

The Evidential Property Supervisor to agree to consider additional stock checking methods, such as monthly dip sampling.

Priority	3	SWAP Reference	AP# 6944
Responsible Officer	Evidential Property Supervisor		
Timescale	31 st December 2025		

Finding 5: Entry into the Property Stores

We requested a list of all authorised personnel permitted to enter the main evidential property stores and property store armoury and compared this against a report of entries into the stores. The data we were provided with covered the month of August 2024.

Location	Number of cardholder events	Authorised entry	Attempted entry denied
Main store (CES Store 1)	1,062	1,061	1
Main store (CES Store 3)	264	258	6
Property store armoury	61	55	6

The above data highlights access into three areas of the HQ evidential property stores. CES stores 1 and 3 are the main locations where evidential property is stored. The armoury is where all firearms and ammunition are stored. The data highlights attempted entry which was denied. The DMEP confirmed that all instances were where staff swiped their proximity cards but were not granted access due to their access permissions.

Additionally, there were staff members who had gained access to the stores but did not appear on the authorised personnel list. The DMEP and EPS confirmed that these staff members had since left the Force and had been removed from the access list.

We are satisfied that no unauthorised entry was gained during the timeframe tested and that staff were removed from the authorised access list promptly after leaving the evidential property stores department.

Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture		There were no issues to report regarding leadership or culture. Senior police officer assistance in reminding all police officers of information and storage requirements would be beneficial, however.
Learning		Police officers' recording of information on exhibits bags could be improved. Police officer understanding of what property is essential for freezing should be reinforced. Property stores staff should ensure Niche is updated promptly following an item movement or status change.
Diversity & Inclusion	N/A	We have been unable to provide an opinion on diversity and inclusion specific to the evidential property stores processes we have reviewed.



Avon & Somerset Constabulary

SWAP Internal Audit Progress Review

September 2025



ASC SWAP INTERNAL AGREED MANAGEMENT ACTIONS PROGRESS REVIEW – March 2025**INTRODUCTION:**

This report is from the Inspection and Audit Team and provides an update on the following points:

- Overall number of open actions
- Number outstanding and overdue for action
- Total awaiting review for closure by CFO Nick Adams
- Total approved for closure by CFO Nick Adams

OVERVIEW:

Internal audit agreed management actions are tracked and closed once the internal auditors (for audits graded Limited or below) or CFO Nick Adams (for audits graded Reasonable or above) agree the action is complete. Governance is provided via the Joint Audit Committee. SWAP undertake follow up audits throughout the year to review progress. The Inspection and Audit Team (I&AT) meet with SWAP every month to review progress.

The Auditors review all actions where the overall audit opinion is limited or below, however, this is only performed through the follow-up report once the last original date for completion has been reached; I&AT track all actions that fall due in the meantime. The I&AT track all actions that result from an audit with an overall opinion of 'reasonable' and above. The business lead confirms when an action is considered closed or where a revised date for completion is required; the auditors are advised where a follow-up is due but has not been completed.

UPDATE ON ALL AGREED MANAGEMENT ACTIONS		Action status – Number at each stage as follows				
Please note, a brief update has been provided against open actions from prior to 23/24 that are outstanding and/or overdue and for all overdue actions.						
Audit titles and dates (Nb. audits are removed from list once all actions have been closed)	Business lead	Total In audit	Open – Not yet due	Open – Overdue	Open – Awaiting closure by CFO or SWAP Follow Up	Completed
SWAP 2019/20						
IT Cyber Security – Referred for closure Nov. 2024 – Further action/clarification requested by Nick Adams. Awaiting response from Nick Lilley.	Nick Lilley	3	0	1	0	2
Total		3	0	1	0	2
SWAP 2021 - 22						
Victim Support Services x1 Outstanding: 1.6 - Ensure that outcomes from the feedback review include a focus on informing improved performance and extending surveys to a wider spectrum of victims. – Update – The survey has been built; there are just a few outstanding queries with IT re DPIA. Due 31/10/2025	Victoria Caple / Liz Hughes	6	1	0	0	5
Total		6	1	0	0	5
SWAP 2022-23						
Evidential Property Management x1 referred for closure Aug. 2025- NA requires clarification which we are awaiting	Teresa Leadbetter	6	0	0	1	5
Regional Digital Forensics x2 Outstanding: 1.2a - Ensure that the ability to recognise and record the complexity of cases can be captured on Fortress or elsewhere to help build the picture of true demand on the DFUs. – Summary of update from MB June 24: - 'The current digital CMS (Fortress) includes the recording of case complexity, number of exhibits, and suspects etc. However, more detailed information e.g. amounts of data, are not. SWF have been in the process of tendering for a new digital CMS since 2023. This action requires substantial IT development, so timeframe needs significant extension. Procurement process ongoing and hopefully the new system (BlackRainbow) will be in place by June 2026. This is capable of fulfilling the requirements. The functionality can be reported on following implementation in Q3/4 2026/27 to complete this action.'	Martyn Bradford	12	2	0	0	10

1.5a - Ensure sufficient consideration is given to how the sharing of workloads and capacity could be maximised across the region as part of the internal gatekeeping and demand review or should be further explored in order to realise further benefits of the Collaboration. Update from MB June 24: – Sufficient investment in ICT networking required to achieve this. The intention is to extend the current manager service contract to include "digital pipes" across the region, but this is not expected to be implemented until 2025 at the earliest due to technical and budget constraints. Funding agreed in 2023. In Feb. 2024 BL reported that the ICT infrastructure and server storage within DFU's is improving. The technology to effectively workload shares across the region remains a distance away. Once the DF infrastructure is fully stabilised then a supplier of an ICT managed service could scope the connectivity options. Also, SWF are engaged with the NPCC DF Board who are progressing the HMIC DF recommendations - but a national cloud-storage solution is also a distance away. Update June 2024 - Work ongoing with BT for connectivity, this is unlikely to happen before Dec. 2027. Due to the amount of work required to implement this action it will take until at least the end of 2027.'						
IT Service Desk - Referred for closure Nov. 2024 – Further action/clarification requested by Nick Adams. Awaiting response from Nick Lilley.	Nick Lilley	8	0	1	0	7
Reasonable Adjustments x1 outstanding - requires implementation of the new Oracle system (now due 2026), 1 referred for closure Feb. 2025 - NA requires clarification which we are awaiting	Rhona Galt (Awaiting Appointment)	2	1	0	1	0
Key Financial Controls x2 Outstanding: Require implementation of new Oracle system (now due 2026)	Claire Hargreaves	5	2	0	0	3
Policy & Procedure Management x2 Outstanding – 1 of which rec is awaiting implementation of Oracle. 2x OPCC recs awaiting OPCC sign off	Kate Watson / James Davis	7	2	0	2	3
Assurance Mapping – 1x outstanding – Business Lead to present to September JAC which should complete this action	Jon Dowey	2	1	0	0	1
Total		42	9	1	4	29
SWAP 2023-24						
Cash Handling – 1x New closure date 31/01/2026 due to capacity.	Anna Elliott	5	1	0	0	4
Strategic approach to IT - Referred for closure Nov. 2024 – Further evidence/clarification requested by Nick Adams. Awaiting response from Nick Lilley.	Nick Lilley	2	0	1	0	1
Victim Support Services 1x referred for closure Aug. 2025 - NA requires clarification which we are awaiting	Various	5	0	0	1	4
Total		12	1	1	1	9
SWAP 2024-25						

Information Governance 1x referred for closure Aug. 2025 - NA requires clarification which we are awaiting	Catherine Karlson	3	1	0	1	1
Key Financial Controls – Treasury Management 3x Awaiting OPCC sign off	Paul Butler	5	0	0	3	2
Business Continuity 2x referred for closure Aug. 2025 - NA requires clarification which we are awaiting	Ian Norrie	2	0	0	2	0
Culture within Specialist Teams This work has been delayed with governance of people committee and CMB now scheduled for August and September with an implementation date 28/02/2026	Rob Cheeseman	1	1	0	0	0
Property Stores and Record Management 1x referred for closure Aug. 2025 - NA requires clarification which we are awaiting	Hannah Watts & Teresa Leadbetter	6	4	0	1	1
User Access Management	Christopher Hann	1	1	0	0	0
OPCC Statutory Functions	Paul Butler	5	5	0	0	0
Armoury & Ammunition 5 completed by ASC - awaiting SWAP follow-up	Rob Cheeseman	6	1	0	5	0
Interpreters Value for Money 1 completed by ASC - awaiting SWAP follow-up	Dan Ashfield & Sharon Baker	3	2	0	1	0
Total		32	15	0	13	4

	Total actions	Total open – not yet due	Total open - overdue	Total - awaiting closure	Closed
	95	25	3	18	49
	Total of above – all open actions				
	46				

Joint Audit Committee A&S Armoury update

This document should be read in conjunction with the initial updates provided to the JAC in July 2025.

Executive summary

A full review of armoury processes and performance has been carried out since the SWAP audit. As a result of the review, increased assurance and performance monitoring through structured governance has been introduced, in addition to refreshed training to officers on the requirements of both Chronicle and expectations of individual officers and supervisors in relation to armoury management.

Reset stock take

In order to support improvements and ongoing work in armoury performance, a reconciliation audit has been conducted on both operational armouries (ARV armouries, not CTSFO).

This in depth reset enabled a reconciliation of physical weapon and ammunition numbers with that recorded on the system. This provided a clear point from which it was confirmed all counts were accurate to start from.

Assurance and performance

Weekly assurance meetings have been introduced chaired by the Ops Support directorate head, C/Supt Edgington. Mandatory attendees include:

- Operations Superintendent
- Head of Armed Policing – Tactical Support Team Chief Inspector
- Tactical Firearms Unit Inspector
- Firearms Policy Sergeant
- Chief / Deputy Chief Firearms Instructor (Black Rock Specialist Training Centre)
- Force Armourers (BRSTC)

The meetings are scheduled for Friday mornings, to review the armoury audits conducted during the week at the two operational armouries (Express Park and Almondsbury).

These meetings provide senior officer oversight and scrutiny, identifying trends and holding relevant parties to account for underperformance. Each week, a summary of these meetings will be created for audit purposes.

Armoury performance and accuracy has been included the Operations Department performance framework, which is monitored through monthly SLT Performance meetings chaired by the Operations Superintendent.

Weekly audits of the armouries are now conducted by the Force Armourers on the same day each week (Monday – Almondsbury, Thursday – Express Park). The armourer is supported by an operational SPOC from the Firearms teams and all audits are signed off by the TFU Inspector.

This approach ensures consistency and Inspector oversight enables learning to be shared and where appropriate, performance management to take place, in a timely manner.

It has been arranged for the Head of Armed Policing to receive all notifications from Chronicle where weapons and ammunition have been showing as absent for over 24 hours enabling early intrusion and resolution. Such notifications have been identified through assurance to be as a result of officers booking items in and out of the armoury incorrectly, as opposed to hardware being lost.

Notwithstanding this, the notification process escalating to the Head of Armed Policing would enable such an event were it to occur, to be identified quickly.

Recording

Full armoury counts are stored on Chronicle, removing any paper recording from both operational armouries. The raw data from each audit is held by the Force Armourers who interrogate and resolve any discrepancies after each audit, ensuring a consistent and accurate baseline for future counts.

Armed policing leads are sent weekly emails after each audit, highlighting issues identified and action taken or required. This is followed up by a meeting with the TFU Chief Inspector and Force Armourers to discuss relevant findings.

Weekly audits enable errors to be identified quickly and explored whilst also making the process manageable for the Force Armourers as they have a limited number of transactions to review. The weekly audits being conducted by the armourers have developed working relationships between the firearms teams and the armourers, which has also enabled patterns to be recognised and dealt with expeditiously.

The SWAP audit identified the unauthorised movement of weapons as an issue, which was identified to be due to the movement of weapons for training or servicing. Movement of weapons for training and servicing is essential, and all weapons are always moved by Authorised Firearms Officers (AFO), who are lawfully able to do so – this issue relates to which permissions are granted to individual officers on Chronicle.

To provide an example for context, an AFO who is not Rifle trained will show as being unauthorised to take a rifle for servicing at BRSTC, despite being lawfully in possession of the weapon. It is not practical to expect only Rifle officers to move such weapons, given how many trained Rifle officers we have.

A spreadsheet has been created by the Force Armourer to capture all Chronicle notifications (sent via email to the armourers) of unauthorised movements of weapons and reasons for the transaction. Previously this would remain in the Outlook inbox and would be subject to force email retention policies. Creating a spreadsheet has created a single point of data that can be retained for audit and assurance purposes.

Standards and training

The Standard Operating Procedures are due for review, which is being led by the TFU Policy Inspector and Sergeant. This review is due to complete in October 2025.

The review will include the newly implemented standards and processes, to embed them into working practices and ensure future consistency.

Awareness of the importance of armoury management, areas requiring improvement and individual responsibilities has been communicated to all firearms officers by the Head of Armed Policing.

Communications have been supported by the production of training material that has been shared with all firearms officers and displayed clearly in the armouries. The training material includes a list of dos and don'ts to educate officers about simple actions that can be taken to ensure armoury accuracy. It also includes screenshots of Chronicle pages, to support officers in using the system which is notably challenging in terms of user experience.

Specific action updates

Action 2a	Whilst this action is marked as complete, it has developed since the last JAC – any system changes are linked to a Triforce programme, therefore will need to be made in conjunction with Wiltshire and Gloucestershire, thus restricting local changes. Assurance work has identified an issue with Taser cartridges, namely that more cartridges were required to be booked out by officers as standard to ensure operational delivery, than the system would allow to book out. In order to address this, new ammunition pouches for Taser cartridges have been purchased and the system changed to reflect accurately the ammunition held without the need for manual adjustment.
Action 2b	This action remains ongoing. The deputy armourer tasked with writing and delivering the training has since left the organisation. The force armourer has recommenced this work – training will commence at the start of the Period 3 training cycle which begins on 7th October. This will ensure coverage across all AFOs and Sgts.
Action 2c	This action is complete. Assurance processes detailed above.
Action 3a	This action is complete. The whiteboard system is still being used for visibility but is monitored closely and checked through weekly audits.
Action 4a	This action is complete. All unauthorised movements and check outs are investigated by the Force Armourer and the recording process has been enhanced to ensure it meets requirements for auditing and scrutiny.
Action 5a	This action is complete. The force armourer is present at all audits, joined by an officer SPOC to ensure consistency and increased compliance.
Action 6a	This action is ongoing. The delivery of the Taser app has been delayed and is in a queue with other priority requests across the force. The Taser lead will continue to chase delivery.