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Date : April 2026

To: ALL MEMBERS OF THE JOINT AUDIT COMMITTEE

- i. Zoe Rice (Chair), John Vanstone, James Madsen, Dawn Taylor
- 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 online using Microsoft Teams at **13:00** on **22 June 2026**.

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

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

N/a

- (ii) Wheelchair Access

N/a

- (iii) Emergency Evacuation Procedure

N/A – each call participant to be responsible for their own emergency evacuation procedure.

- (iv) If you have any questions about this meeting, or require the link to enable you to attend, or 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

22 June 2026, 13:00 – 16:00

- 1. Apologies for Absence**
- 2. Emergency Evacuation Procedure**
Each call recipient is responsible for their own emergency evacuation procedure.
- 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 22 April 2026 (Report 5)**
- 6. Update from the Chair**
 - a) Draft JAC Annual Report
- 7. Risk (Report 7)**
 - a) Risks and Issues from the PCC (*Oral*)
 - b) Office of the Police and Crime Commissioner Strategic Risk Register
 - c) Organisational Risks and Issues from the Chief Constable (*Oral*)
 - d) Constabulary Strategic Risk Register
 - e) ERP
- 8. Annual Accounts and Governance Statement**
 - a) Draft Annual Accounts and Governance Statement
 - b) JAC Members Q&A discussion
- 9. External Audit (Report 9)**
 - a) Progress Report

Break 14:45 - 15:00

10. Internal Audit: (Report 10)

- a) Internal Audit Annual Opinion and Report
- b) SWAP Quarterly Update
- c) Force Management Statement (FMS) and Assurance Mapping – Final Report
- d) Management of Officer Restrictions – Final Report
- e) Neighbourhood Policing and Public Engagement – Final Report
- f) ICT Procurement and Contract Management – Final Report
- g) ASP Payroll and Expenses – Final Report

11. Inspections

- a) HMICFRS

12. Follow-ups (Report 12):

- a) Interpreters Follow-Up

Part 2

Items for consideration without the press and public present

- 13. Draft Exempt Minutes of the Joint Audit Committee Meeting held on 22 April 2026 (Report 13)**

POLICE AND CRIME COMMISSIONER FOR AVON AND SOMERSET

MINUTES OF THE JOINT AUDIT COMMITTEE (JAC) MEETING HELD ON WEDNESDAY 22 APRIL 2026 AT 13:00. MEETING HELD AT POLICE AND FIRE HQ AND ALSO VIRTUALLY VIA MICROSOFT TEAMS.

Members in Attendance

Zoe Rice (Chair)
John Vanstone
James Madsen
Dawn Taylor

Officers of the Constabulary in Attendance

Sarah Crew, Chief Constable (first half of the meeting) (*Online*)
Jon Reilly, Deputy Chief Constable
Nick Adams, Chief Officer – Finance, Resources and Innovation
James Davis, Delivery Manager – Portfolio (*Online*)
Nick Lilley, Director of Information Technology (part of the meeting)
Rhona Galt, Director People and Organisational Development (part of the meeting) (*Online*)
Angela Gosling, Inspection and Audit Lead (part of the meeting) (*Online*)

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

Karl Parfitt, OPCC Chief Executive
Paul Butler, OPCC Chief Finance Officer
Ben Valentine, OPCC Senior Performance and Governance Manager
Vicky Ellis, OPCC Secretariat Manager

Also in Attendance

Kevin Slocombe, Deputy Police and Crime Commissioner
Juber Rahman, SWAP (*Online*)
Charlotte Wilson, SWAP (*Online*)
Julie Masci, Grant Thornton
Becky Lancaster, Grant Thornton

1. Apologies for Absence

Clare Moody, Police and Crime Commissioner

2. Emergency Evacuation Procedure

In the event of an emergency, the evacuation procedure for the **Conference Room** is as follows: Follow the Green Fire Exit Signs to **Assembly Point A** – Circular Car Park to the front of Main Reception.

3. Declarations of Interest / Gifts / Offers of Hospitality

There were no declarations of interest, gifts or offers of hospitality to declare.

4. Public Access

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

5. Minutes and actions of the Joint Audit Committee (JAC) Meeting held on 16 January 2026 (Report 5)

RESOLVED THAT the minutes of the meeting held on 16 January 2026 were confirmed as a correct record.

Action updates:

Item & Date	Action	Update
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. Update: This will be provided through Box initially – Members to provide feedback on this process.	Apr '26 Update: Members reported positively on the use of Box as a collaborative tool. Action closed. Jan '26 update: Secretariat Manager has set up folders on Box and started to share documents with Members through it. Some work to be done to make it more collaborative and request for service has been submitted to the IT Dept to assist with this. Remain open until fully operational.
Minute 24 OPCC Strategic Risk Register 24 September 2025	Members would receive the draft Joint Governance Framework prior to finalisation.	ASP and OPCC continued to work on the refresh of the Joint Governance Framework and would share with JAC Members ahead of finalisation. OPCC would need new Chief Executive to review. Action to remain open and timescales to be confirmed.
Minute 36c Risk: ERP 16 January 2026	Nick Lilley to share the ERP slides with Vicky Ellis to be uploaded to Box for Members to access.	Now uploaded to Box in the folder for the January 2026 meeting. Action closed.
Minute 38b Internal Audit: ASP Overtime and Shift Allowances audit 16 January 2026	Sharon Quantick to share further details with Members (via Vicky Ellis) on progress against recommendations in the ASP Overtime and Shift Allowances audit	<ul style="list-style-type: none"> • Overtime APP to go live end of April – to give organisation better access to overtime data • Policy on Overtime claim timeframes and requirement on internal transfers has been updated and signed off. Communication due out soon • Overtime is reported into monthly DLM's, Dashboard produced for SLM includes overtime data. This continues to be a spotlight area. • Coding of overtime data has been brought up in DLM's and regularly will do. Action closed.

Minute 39a HMICFRS Update 16 January 2026	Update to be provided at next meeting on actions taken to address the AFIs from the HMICFRS report on Professional Standards and Vetting. To be included in the HMICFRS update report.	Included in report 10a. Action closed.
Minute 39a HMICFRS Update 16 January 2026	ASP to review and consider revising the wording in the risk register to better reflect the level of risk described in the HMICFRS report on Professional Standards and Vetting.	ASP reviewed all risks again as part of the Q4 Report and were content all comments are now reflective of the current corporate risk and their assessments. The Confidence Risk now has a more recent update on PSD / Vetting about investments to manage statutory obligations (e.g. HMICFRS recommendations). Action closed.

6. Update from the Chair

The Chair welcomed Dawn as a new member to the Joint Audit Committee. The Chair also noted that since the last meeting Nassir Mahmood had stepped down as a member and thanked him for all his contributions.

The Chair clarified her expectations for the working arrangements. The Committee meet quarterly and alternate in person with online meetings. When the meeting is held in person, physical attendance is expected in all but exceptional circumstances.

7. Risk (Report 7)

a) Risks and Issues from the PCC

The Deputy PCC provided an update on behalf the PCC in her absence. The abolition of PCCs continued to represent the most significant strategic risk. There had been no increased certainty since the previous meeting, and the ongoing lack of clarity itself was identified as a material risk. It was reported that the Government was due to publish a White Paper in June setting out expectations, although this was understood to be uncertain.

Two principal areas of risk were highlighted in relation to the operation of the OPCC. First, there was a risk of staff loss, including the loss of officers holding statutory roles, with particular concern around the difficulty of replacing specialist and commissioned service expertise. This risk had been formally recorded on the risk register. Second, concerns were raised regarding the future effectiveness of police governance arrangements.

The DPCC highlighted the uncertainty around potential shifts in governance responsibility, including the possibility of functions moving to the Home Office, which could reduce local accountability. There was also no clarity regarding the proposed Police and Crime Board or the implications of any eventual transfer of responsibilities to a Deputy Mayor model.

The uncertainty therefore remained the predominant challenge, affecting both the management of the office and governance arrangements. Despite this, it was noted that the relationship with ASP remained strong. It was also noted that while a shadow governance

system might be expected to operate approximately twelve months in advance of any change, there was currently no clarity on its form or timing.

Members questioned whether any work was being undertaken by the office to identify work the PCC completes which will need to continue and understand where that will go. The DPCC confirmed the Chief Executive was creating a business plan locally which would cover this and ensure continuity of commissioned services and powers allocated to PCCs. There was also the national work of the Public Affairs organisations and the Association of Police and Crime Commissioner's Chief Executives identifying functions and providing advice to the Government and the Home Office on design of the new structure.

In response to questions, the DPCC confirmed the PCC and her office continued to engage with partners and stakeholders on the risks around the upcoming changes and would continue to deliver against the priorities identified in the Police and Crime Plan.

b) Office of the Police and Crime Commissioner Strategic Risk Register

The OPCC Senior Performance and Governance Manager highlighted the following elements from the report:

- SR2 - the assumption that following the Gauke review/Sentencing Act 2025, custodial sentences will be suspended, and offenders will remain in the community rather than in custody, will increase the risk and demand on police and probation. There is a national gold group and a local silver group reviewing this and the OPCC were mapped on to those.
- SR2 – the ending of the ASB Hotspot funding and the introduction of the Knife Crime Concentration Fund with slightly different guidance.
- SR3 – the headline figures for the MTFP had been updated to the finalised version and now showed a balanced budget in year 3 and worsened position in year 5.
- SR4 – Live Facial Recognition (LFR) and the media attention this was receiving. The PCC recognised the importance of completing consultation on this within her role as the voice of local people and plans were being produced for this.
- SR6 – the precarity of commissioned services – not just driven by the government's announcements but also linked to the 1-year funding streams and inevitable uncertainty for staff and the challenges linked to the funding model.

Members discussed plans for stakeholder engagement in relation to the use of LFR technology and sought assurance that engagement would extend beyond the implementation stage and would include external groups and scrutiny boards. It was noted that the consultation process would include engagement with key stakeholders to inform what effective scrutiny should look like. Reference was made to good practice in other forces, particularly around transparency of deployment, and assurance was provided that a comparable level of transparency would be in place prior to operational use.

It was confirmed that scrutiny board chairs would be included within stakeholder engagement activity and were expected to play a key role in ongoing oversight. Members were advised that existing governance and engagement structures would also be briefed, with opportunities to provide input, including advance demonstrations of the technology, to ensure clarity and community confidence in its use.

Members sought an update on progress against the timeline on the Implementation Plan for the Police and Crime Plan, noting that approximately 18 months had elapsed and that milestone reporting had shifted. In response, it was confirmed that progress was actively

being monitored to assess delivery against priorities, identify gaps, and redirect activity where required. Members were advised that progress would be benchmarked through the annual report format, followed by an internal review of current priorities to ensure relevance and completeness. These priorities would be weighted to inform a forward work programme for the next 12 months, with a view to this being available by June.

Members noted the concern raised regarding a reduction in support from the South West Police Procurement shared service. It was noted that this change had been identified by the commissioning team who worked with the procurement teams, and was primarily linked to staff leaving the shared service. While no immediate operational issues had arisen, the risk had been formally captured to inform future procurement and commissioning arrangements.

Members queried whether the organisation was acting effectively as the public voice, particularly considering issues with a new contact management system and the apparent reduction in available performance metrics. It was confirmed that work was underway with IT colleagues to resolve the issues. While detailed metrics were not currently accessible, the team continued to provide a regular qualitative overview of issues being handled, ensuring a broad understanding of public contact trends. Strong leadership and oversight arrangements were in place through the DPCC, including weekly management engagement with the relevant team and close monitoring of responses.

c) Organisational Risks and Issues from the Chief Constable

The Chief Constable shared her current key risks and issues, noting the theme of uncertainty from the DPCC's update was reflected within ASP.

The external operating environment remained uncertain and unstable. The CC highlighted increasing threats to community cohesion, with particular concern within some communities, rising levels of protest activity, and an expectation of further increases. The environment was further complicated by significant levels of mis- and disinformation and wider digital disruption, creating a contested and challenging context for policing. It was noted that there was a risk of reduced public confidence, which was already low in some minoritised communities.

Police reform represented a further area of uncertainty. Reference was made to the recent publication of the white paper and the start of a review into policing structures, both of which could have far-reaching implications. The CC highlighted the breadth of proposals within the paper and confirmed that work was underway, alongside the PCC, to influence the process where possible and ensure ASP have a voice in the space. A visit from the Leadership Commission and Lord Hogan-Howe's team had been hosted as part of this engagement. It was acknowledged that a period of transition and uncertainty was likely, with ongoing questions around accountability, cost, and political considerations, particularly as reform timescales were expected to extend across electoral terms.

The CC then outlined three key areas of risk. The first related to people, noting that policing remained a people-driven service. Leadership, recruitment, and retention were identified as high-risk areas, with maintaining engagement and morale during a period of sustained uncertainty highlighted as a priority.

The second risk area concerned digital capability. Building on the earlier discussion regarding LFR, the pace of digital change was described as presenting both significant opportunities and risks. Challenges were highlighted around governance, integration, and

the ability to clearly explain how technology was being used. Risks relating to logistics, public trust, lawfulness, workforce capability, operational resilience, and the evolving methods used by criminals were noted, with an emphasis on the need to remain ahead of the speed of change.

The third risk area related to performance, with the Chief Constable acknowledging that poor performance could undermine community confidence. Members were advised that good progress was being made in most areas, with performance in several respects outpacing national trends.

Members discussed the identification of three red-rated strategic risks and sought assurance on how these risks were expected to reduce over time. Members acknowledged the level of effort already being applied but queried whether there was a clear roadmap or action plan in place to show how the overall risk profile would be mitigated and tracked.

It was noted that while the risk register set out current controls, some measures used to assess progress, such as annual people survey results, might not be sufficiently frequent to demonstrate impact in a timely way, particularly where significant activity was underway. Members queried how progress against these risks would be measured and how decisions would be made regarding changes to risk scores.

In response, it was explained that a refreshed strategic planning approach was intended to address this issue. Work was underway to redefine strategic outcomes and priorities through a clearer and more focused organisational plan. This plan would drive activity and provide improved mechanisms for demonstrating progress against strategic risks, offering members greater insight into how risk was being managed and reduced over time.

Members provided positive feedback on a recent pre-meeting session that included discussion of the geographic operating model, noting that this had been helpful in understanding the approach and underpinning principles. Members expressed interest in receiving further updates on this work.

Members also discussed public and policing confidence, noting references to increases in overall confidence levels and asking whether this data could be disaggregated further. It was confirmed that confidence data could be broken down and that there was a recognised disparity, with lower confidence levels within some minoritised communities. This was reflected in the refreshed plan, with an emphasis on focusing activity where confidence was lowest. It was noted that this included a commitment to being explicitly anti-racist in approach.

Members were further advised that more detailed breakdowns of confidence data were routinely provided to other governance forums, with commanders reviewing this information in depth for their respective areas.

RESOLVED THAT: ASP to review the metrics used in the risk register to better inform the risk scores to be included in the report presented at the September Board .

d) Constabulary Strategic Risk Register

The Delivery Manager – Portfolio provided a brief headline for each risk:

- Finance: The finance risk was signed off, with a reduction in likelihood forecast during 2026/27 reflecting a balanced revenue position, subject to grant confirmation.

- Service: Progress continued against service performance risk, with seven HMICFRS AFIs closed, four submitted for closure and the remainder under ongoing senior scrutiny.
- People: Workforce risk remained high but was actively mitigated through leadership focus and large-scale engagement activity, including leadership events attended by over 1,000 staff.
- Infrastructure: Infrastructure risk was being managed through active capital programmes and development of a new estates strategy, due for consideration in June.
- Information Governance: Information governance risk had reduced following significant improvement in accountability tracking, with compliance reaching 83% and further improvement expected.
- Governance: Governance risk was being addressed through transition to a revised governance framework, including standing down legacy arrangements and implementing new processes.
- Confidence: Public confidence risk showed early improvement, with rising victim positive outcome rates, though continued scrutiny remained in place to achieve sustained progress.
- Digital: Digital transformation risk remained under active management, with accelerating regional collaboration, structured governance and improving delivery assurance.

Members discussed cyber security, noting that it appeared as a mitigation within both the Confidence and Digital corporate risks. Members recalled concerns raised at the previous meeting regarding cyber assurance in the Network Boundary Audit and sought an update on progress, particularly considering the reference to reliance on “informal assessments” within the risk register narrative. Concern was expressed that this wording suggested insufficient assurance, and members requested clarification.

In response, it was acknowledged that cyber security appropriately featured across more than one strategic risk, given its potential impact on public confidence as well as digital capability. Clarification was provided that cyber security was subject to structured assessment processes, including security assessments undertaken with Police Digital Services, and that performance remained above the national average. It was noted that scoring had fallen behind due to changes in representation and reporting timelines, but assurance was given that this did not equate to a lack of formal assessment. Members were advised that recent network changes were aligned with an agreed delivery plan and that progress had been made.

Members requested that the terminology within the risk register be reviewed to avoid the use of language that could imply a lack of rigour. It was further noted that regional inspection activity demonstrated relatively strong cyber maturity when compared with other forces, providing additional reassurance. Reference was also made to planned audit activity, which would provide further independent assurance in this area.

Members also raised the issue of whistleblowing and internal “speak-up” culture, noting the absence of data or metrics within current reporting. It was suggested that such information could be a useful indicator of organisational integrity and culture. In response, it was confirmed that work had been undertaken to promote speaking up, including the rollout of upstander training to encourage staff and officers to challenge inappropriate behaviour. While evidence to date had been largely anecdotal, it was confirmed that reporting metrics and thematic analysis could be shared to provide better insight.

Members noted that whistleblowing was included within the forthcoming internal audit programme and agreed that future data would help inform whether this area should be elevated within the planned audit pipeline.

RESOLVED THAT: ASP would provide metrics on the use of the Whistleblowing policy, highlighting any trends or themes identified and that this will be used to inform to what extent the Whistleblowing audit is prioritised in the SWAP audit plan..

e) ERP

The Director of IT confirmed that ASP had successfully gone live with Finance and Procurement on ERP since the report provided in the pack had been written. There had been good use of the system, with a high number of users logged on, including suppliers, with very few queries or issues. It was all working as expected and attention was now moving to the next phase of the project.

Members noted the significant amount of work that had gone into ensuring the project went so smoothly.

The External Auditors queried the SAP outage referenced in the paper and were advised it was in relation to a hardware component that failed and this caused a risk to resilience. ASP outlined their mitigations to limit the risk of any impact on payroll.

Following queries, Members received assurance ASP had de-risked the remainder of the project and had contingency plans in place.

f) Inquiries with management – risk assessment

The Chief Officer – Finance, Resources and Innovation provided a brief overview of the context of the paper which was a list of questions the External Auditors had provided to ASP to answer as part of the annual planning cycle. Responses had already been submitted to Grant Thornton and were provided here for Members to review.

Members queried the governance committee structure referred to within the paper and requested a separate session to help them understand it.

Members raised a concern that they did not have a role in the MTFP process and wanted to understand the level of scrutiny applied to the process. Members were advised that it received scrutiny at various committees and Boards within ASP, by the PCC at her Governance and Scrutiny Board and also at the Police and Crime Panel. Grant Thornton confirmed it was not uncommon for the JAC not to have a role in the process and across police and the wider local government structure they would get their assurance from the governance structure in place, as well as both from the External and Internal audits.

RESOLVED THAT:

- (i) ASP to provide a briefing session for Members on the wider governance structures and MTFP governance map ahead of the next meeting.
- (ii) It was acknowledged that the MTFP is subject to multiple levels of governance and scrutiny with appropriate levels of independence. It was agreed that it would be inappropriate for the JAC to duplicate this assurance structure.
- (iii) Members would review their Terms of Reference and ensure that the Committee's position in respect of MTFP governance was recorded.

8. External Audit (Report 8)

a) 2025-26 External Audit Plan

The External Audit team highlighted the key elements from the report. Three significant risks were identified for 2025/26, which were consistent with prior years:

- Management override of controls, reflecting known limitations in financial systems.
- Valuation of land and buildings, noting that most assets will be subject to indexation rather than full revaluation in the year.
- Valuation of the pension fund net liability, where changes in actuarial assumptions can have a significant impact on the liability.

In addition, one “other risk” was identified relating to the implementation of the new finance system. Although the system will go live after year-end, preparatory activity in advance of implementation could affect the completeness of financial information.

Planning materiality has been set at £15.8m, representing 2.5% of prior year expenditure, and will be applied consistently throughout the audit.

The approach for the Value for Money audit would consider 3 areas:

- Financial sustainability
- Governance
- Economy, efficiency and effectiveness

No risks of significant weakness have been identified at the planning stage. This will remain under review throughout the audit.

Of the previous year’s audit recommendations, six remain in progress. These largely relate to historic limitations within SAP and are reflected in the current audit planning. Follow-up work will be undertaken as part of the 2025/26 audit.

Final audit fieldwork is scheduled for July to September 2026 and draft Audit Findings are expected to be presented to the Committee in September 2026.

In response to a question from the Committee, Grant Thornton confirmed that they are increasingly using AI and data tools within the audit process. Current uses include:

- More efficient data integration and testing
- Supporting review of large volumes of documentation (e.g. financial statements)
- Assisting with Value for Money work

It was noted that this is an evolving area, with benefits still being developed and embedded. The Committee queried whether efficiencies from this approach would be reflected in reduced audit fees.

9. Internal Audit (Report 9)

a) SWAP Quarterly Update

SWAP provided an update on the progress of the current internal audit plan.

- The Restrictions audit report was due to be finalised by 27 April.
- The team were due to discuss the FMS Assurance Report with ASP on 23 April and would finalise the report ahead of the next JAC meeting.
- Fieldwork had completed on the Neighbourhood Policing Audit.
- Fieldwork on the Payroll audit was nearing completion.

The Chair outlined concerns from Members that only one audit had been presented at the meeting, with 44% of the audit plan for 25/26 remaining in progress, which was not considered a satisfactory position at this stage of the cycle. There was a need to maintain oversight of audit delivery to ensure the plan remained on track. With up to nine audit reports that could be presented at the next meeting, Members noted the impact this could have on the Committee's ability to give each report due consideration and scrutiny. The Chair requested SWAP, ASP and OPCC meet to discuss any learning and issues in progressing the audits in a more timely manner. It was also requested that SWAP confirm the number of audits expected at the next meeting to allow the Chair to plan the agenda.

RESOLVED THAT:

- (i) SWAP and the CFOs would meet to create a plan to improve the timeliness of audit reports for the year ahead, providing an update at the next meeting.
- (ii) SWAP would confirm to the Chair the number of audits expected to be presented at the next meeting.

b) Proposed Internal Audit Plan for the following year Q1 and Q2

The Internal Audit Plan was presented to Members for their consideration and approval. It was noted that the plan had been developed following engagement with key stakeholders, including Members and the senior officers and leaders within ASP and OPCC. The updated Internal Audit Charter had been included as an appendix, this had been refreshed to reflect best practice, with no fundamental changes.

During discussion, Members sought assurance regarding the timing of audit work in relation to the Enterprise Resource Planning (ERP) system implementation. It was suggested that earlier, focused assurance activity prior to go-live could help identify risks and avoid issues, with a post-implementation review (PIR) also being beneficial.

Management advised that:

- Previous audit work on ERP arrangements had failed to identify significant issues.
- Robust governance and oversight arrangements were already in place, including regular reporting through programme boards and executive steering groups with partner organisations.
- These arrangements provided ongoing scrutiny and challenge, with a formal "go/no-go" decision process overseen by the Project Board.
- Resourcing for the programme remained tight, and there was a need to balance assurance activity with delivery priorities.

The possibility of introducing an independent element to programme governance was discussed as a potential enhancement, both for the current programme (if appropriate) and as learning for future major projects. It was noted that this could be explored further with management.

It was highlighted that any audit work in this area, if undertaken, would benefit from specialist expertise.

It was noted that while mandatory and ongoing training was included within the Plan, there was an opportunity to ensure that the wider impact of training—particularly in relation to leadership and service delivery—was considered alongside transactional compliance aspects.

It was noted that a previously proposed review relating to medium-term financial sustainability had been deferred, following consideration that the Medium-Term Financial Strategy (MTFS) was already subject to strong governance arrangements. The narrative within the Plan would be updated to reflect this change.

The Committee discussed the level of assurance coverage within the Plan and noted that it did not fully reflect other sources of assurance (e.g. external inspections and existing assurance frameworks). Officers agreed to review how these sources could be better incorporated into the overall assurance picture, noting that a comprehensive assurance cycle was already in place and reported through governance boards.

RESOLVED THAT: Recognising the minor amendments to wording within the plan, Members confirmed they were happy to approve the plan.

c) Internal Audit Progress Review

The Inspection and Audit Lead confirmed that good progress was being made on closing the actions month by month. The DCC noted it was a helpful addition to the performance monitoring for ASP and was reviewed twice a year at the Finance and Assets Committee before it was presented at JAC.

The Chair highlighted the helpful notes at the end of the report drawing out the themes.

d) ASC Hybrid Working – Final Audit Report

The ASC Hybrid Working - Final Audit Report demonstrated reasonable assurance that ASP had an effective hybrid working model in terms of governance, operational efficiency, compliance, data security and overall performance. The benchmarking against other forces was welcomed, and ASP confirmed acceptance of the recommendations. It was noted that a key area of focus was educating and upskilling line managers, particularly as management of hybrid teams requires new and varied approaches.

Members sought further insight into the finding that hybrid workers were the most engaged, querying what was known about the characteristics of these staff (e.g. roles, socio-economic factors, caring responsibilities, and protected characteristics). ASP advised that:

- Survey data could be analysed by demographic factors;
- Suitability for hybrid working was primarily determined by role profile, with some roles (e.g. frontline or operational positions) not suited to hybrid arrangements;
- Hybrid and flexible working arrangements could support staff with caring responsibilities or other needs where appropriate.

The Committee discussed the strategic direction of hybrid working, noting wider national trends. ASP confirmed that:

- There was a clear distinction between roles requiring physical presence (e.g. officers) and staff roles where flexibility could be applied;
- The organisation had no plans to reduce hybrid working, recognising its importance in workforce wellbeing and competitiveness in recruitment;
- Staff had that maintaining flexibility was seen as beneficial given cost-of-living pressures;
- Continued focus was required on supporting and developing managers to effectively manage hybrid teams.

In relation to performance monitoring, it was noted that current systems did not enable analysis of performance data by working pattern (e.g. home vs office working). However,

the implementation of the new system was expected to provide enhanced monitoring and analytical capabilities in the future.

The Committee queried the use of AI within internal audit processes. It was confirmed that this is an evolving area, with work underway to explore how technology and data tools could improve efficiency and support audit activities.

10. Inspections

a) HMICFRS PEEL Progress Report, including Professional Standards and Vetting Update

The DCC noted the positive progress demonstrated in the report and expressed confidence in the ability of ASP to effectively close the outstanding recommendations, noting these were reviewed monthly.

The Chair noted it was a comprehensive report and thanked ASP for their work in it.

Members sought assurance in relation to a case referenced in the report where an individual had been identified as posing multiple corruption risks, but the initial vetting decision had been overturned without a clearly recorded rationale. ASP advised that:

- Vetting processes had been strengthened following recent national guidance and reviews.
- An internal audit had been undertaken to better understand circumstances where vetting decisions are overturned.
- The specific case referenced had been escalated to the Chief Constable and was being reconsidered.
- Assurance mechanisms, including audit and inspection findings, would continue to identify and address such issues.

Members also sought clarification on the increase in resources within Professional Standards. It was confirmed that:

- Additional investment had been approved to strengthen capacity across vetting, counter-corruption and complaints handling.
- This included recruitment of additional vetting staff (including senior and advisor roles) and increased resources within counter-corruption.
- Overall, this represented an approximate 25% increase in staffing within Professional Standards, with a similar level of increase within vetting.
- The associated business case had been approved through governance processes.

Meeting concluded at 15:30

*CoPilot was used to assist in turning notes taken at the meeting into draft minutes.



MEETING NAME	DATE	AGENDA NO
Governance & Scrutiny Board	Prepared 02/06/2026 for 09/06/2026 meeting	6a
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
ERP Programme	Nick LILLEY	Nick ADAMS
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
GSB update – ERP Futures Programme	Update – OFFICIAL SENSITIVE - Commercially Sensitive Content	

1. PURPOSE OF REPORT
To update the GSB attendees on the status of the ERP Futures Programme and any related SAP continuity risks.

2. CONTEXT
Phase 3 activities continue in line with the plan with a major milestone met at the end of May in respect of Oracle system integration testing. Challenges raised around the level of automation being provided by the Total Mobile – Global Rostering Solution (GRS) scope have been partially addressed through design decisions but concerns over the timeline for this aspect of the programme are high.

3. UPDATE
<p>The programme board met on the 1st June 2026 and received an update on status.</p> <p>Additional training and familiarisations sessions have been provided for general users post finance go live and are expected to continue for several more weeks. These have been provided to ease the burden on functional leads focussed on business as usual activities. The first Oracle quarterly upgrade was received during May, and the managed service provision is viewed as working well with minor system changes successfully implemented post go live.</p> <p>A lessons learnt session reflecting on the transition in April and identifying improvement steps was held during May and feedback will be scheduled at the next programme board.</p> <p>Phase 3 activities continue in line with a critical path plan. The De Novo led and ASC supported Oracle SIT (system integration testing phase) successfully exited in line with the plan on 29th May and activities have commenced to build out the UAT (user acceptance testing) environments along with data migration activities in time for the 20th June UAT start milestone.</p> <p>An approach for resourcing and executing the of double keying timesheet data in GRS and SAP for assurance validation has been established.</p> <p>A strategy to execute the three planned PCT (payroll comparison testing) cycles has been established and the use of a De Novo tool to support activities is expected to be confirmed.</p>



The team continue to work on reporting requirements with a limited number tested during SIT and a number under development for testing during UAT.

Work on detailed transition planning for November 2nd has commenced.

Work is progressing on communications and training. The board discussed leadership support for key messages and reinforcing the importance of training attendance.

The GRS build is progressing, and timesheet testing has commenced. The timelines are viewed as critical and opportunities to overlap certain activities are being explored.

ASC design decisions in relation to application of policies have alleviated some issues with functional gaps whilst requiring manual intervention, but discussions continue exploring the full automated scope of the solution.

SAP

Activities to address the previously reported resilience issue in the SAP infrastructure were partially successful and discussions are ongoing with IBM engineers to identify the next steps.

Current risks and issues

The programme has a revised RAIDD log which is kept up to date, and the Programme Board, which has OPCC representation, is being advised of the risk/issue situation in detail.

In summary the main risks and issues are related to:

Plan

the programme is working towards a go live for Phase 3 date which is considered fixed due to payroll cycles. This requires constant attention on the critical milestones and short escalation cycles to resolve critical issues. The GRS/Oracle interface and related assurance activities remain a high focus area.

The data migration cycles are critical dependencies, and the reconciliation will place pressure on resources. Weekend working is being planned.

Scope:

Areas around reporting and the GRS functionality noted are under active management.

ANNUAL REPORT 1 APRIL 2025 – 31 MARCH 2026

AVON AND SOMERSET JOINT AUDIT COMMITTEE

INTRODUCTION

The principles of good governance as set out by the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Financial Management Code of Practice for the Police Service of England and Wales, mandate the need for a Joint Audit Committee (JAC) as an independent body to serve and scrutinise defined functions of the Police and Crime Commissioner (PCC) and the Chief Constable (CC).

The purpose of the JAC is to provide independent oversight and advice on governance and risk management. This will help ensure public trust and assure confidence in the governance of the PCC and CC. The JAC also helps the PCC discharge their statutory duties in holding the force to account, managing risk and in approving annual accounts and audit opinions.

This is the annual report of the independent JAC for the PCC and CC of Avon and Somerset.

CIPFA suggests that the annual report is a helpful way to hold the committee to account and sets out a number of aspects that should be considered:

- whether the committee has fulfilled its agreed terms of reference
- whether the committee has adopted recommended practice
- whether the development needs of committee members have been assessed and whether committee members are accessing briefing and training opportunities
- whether the committee has assessed its own effectiveness or been the subject of a review and the conclusions and actions from that review
- what impact the committee has on the improvement of governance, risk and control within the authority.

This annual report will be structured around these five criteria.

HAS THE COMMITTEE FULFILLED ITS AGREED TERMS OF REFERENCE

The JAC terms of reference require meeting four times a year. In the last year the JAC met on the following dates:

2 July 2025

24 September 2025

16 January 2026

22 April 2026

In accordance with the terms of reference all meetings were quorate with at least three members present. The meetings were also attended by relevant parties from

the Office of the PCC, the Constabulary, Internal Audit and External Audit. Papers and minutes have been published.

Meetings were a mixture of in person and video calls.

Commissioned Internal Audit 2025/26

Audits

During the year under review, South West Audit partnership (SWAP) completed 8 substantive audits with the below assurance opinions:

- Substantial – 0
- Reasonable – 3
- Limited – 5
- No assurance – 0

There was 1 Priority 1 recommendation, 18 Priority 2 recommendations and 12 Priority 3 recommendations that resulted from these audits. There were no high organisational risks identified.

Annual report of the Internal Auditor

SWAP – as Internal Auditor for the PCC and CC – have given an annual opinion of reasonable assurance on the overall adequacy and effectiveness of the PCC's and CC's frameworks of governance, risk management and internal control.

Part of the remit of the JAC is to ensure value for money. One element of this is the JAC's appointment of the Internal Auditor and ensuring they are working effectively. At the start of their tenure SWAP set out how they measure their performance and this is reported on in their annual report: completion of audit plan and value to the organisation. SWAP have failed to deliver against the full audit plan for the year and will be carrying forward work into 2026/27 on five audits, as happened in the previous year. Client feedback scored 100% but this was based on a low sample size as the post audit questionnaires only had a 22% completion rate which was below the SWAP average.

External Audit

Grant Thornton continued as external auditor appointed through the Public Sector Audit Appointments (PSAA) process.

2024/25 annual accounts

The external auditor has given the following opinion on the financial statements:

- give a true and fair view of the financial position of the group and of the Police and Crime Commissioner as at 31 March 2025 and of the group's expenditure and income and the Police and Crime Commissioner's 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; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014..

2025/26 annual accounts

At the time of writing the draft accounts have not been published.

HAS THE COMMITTEE ADOPTED RECOMMENDED PRACTICE

The committee has used the CIPFA good practice framework to review itself as part of the Annual Report process (Appendix 1).

HAVE THE DEVELOPMENT NEEDS OF COMMITTEE MEMBERS BEEN ASSESSED AND WHETHER COMMITTEE MEMBERS ARE ACCESSING BRIEFING AND TRAINING OPPORTUNITIES

Over the last year there have been a number of changes to membership of the Committee. Two members left, one in August 2025 and the other in April 2026. A new member started in February 2026 with recruitment of an additional member ongoing at the point of writing. Zoe Rice also took on the full role as Chair of the Committee.

Members had briefings from Avon and Somerset Police, on the following topics:

- Cloud Migration
- Assurance Mapping
- Geographic Model Changes

Members also keep their knowledge up to date by reading the periodic circulations for internal and external auditors. SWAP provide a news round up, and Grant Thornton circulate briefings and links to national developments in Committee reports.

HAS THE COMMITTEE ASSESSED ITS OWN EFFECTIVENESS OR BEEN THE SUBJECT OF A REVIEW AND THE CONCLUSIONS AND ACTIONS FROM THAT REVIEW

The Committee has assessed its own effectiveness against the consideration of effective police audit committees. A new Chair was appointed (from existing members) in September 2025. The Chair undertakes a detailed 360 which collects feedback from both the offices of the PCC and CC. In addition the Chair also conducts annual reviews with individual members to assess their effectiveness and contribution to the work of the committee.

WHAT IMPACT HAS THE COMMITTEE HAD ON THE IMPROVEMENT OF GOVERNANCE, RISK AND CONTROL WITHIN THE AUTHORITY

The most significant areas where the JAC adds value is in the oversight of the external audit, commissioned internal audit and the scrutiny of the organisations' Strategic Risk Registers.

In the last year the JAC have provided feedback to Internal Auditors in relation to their reports; they have challenged the External Auditors on delivery of their work and cost; and through regular review helped ensure appropriate risk management processes in both the Constabulary and OPCC.

ZOE RICE

CHAIR AVON AND SOMERSET JOINT AUDIT COMMITTEE

Contact Officers: Paul Butler, PCC CFO

DRAFT

**Appendix 1 – Self-assessment of good practice
(CIPFA – Audit Committees Practical Guidance for Local Authorities and Police 2018
Edition)**

This assessment reflects how the JAC sits within the broader structure of governance within Avon and Somerset; it does not reflect the effectiveness of the committee or the performance.

Audit Committee Purpose and Governance	Yes	Partly	No
1. Do the organisations have a dedicated audit committee?	✓		
2. Does the audit committee report directly to full council? (Applicable to local government only).	-	-	-
3. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's Position Statement?	✓		
4. Is the role and purpose of the audit committee understood and accepted across the organisations?	✓		
5. Does the audit committee provide support to both organisations in meeting the requirements of good governance?	✓		
6. Are the arrangements to hold the committee to account for its performance operating satisfactorily?	✓		
Functions of the Committee	Yes	Partly	No
7. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?		✓	
• Good Governance	✓		
• Assurance Framework, including partnership and collaboration arrangements		✓	
• Internal Audit	✓		
• External Audit	✓		
• Financial Reporting	✓		
• Risk Management	✓		
• Value for Money (VfM) or Best Value		✓	
• Counter-fraud and corruption	✓		
• Supporting the ethical framework		✓	
8. Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?	✓		
9. Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?			✓
10. Where coverage of core areas has been found to be limited, are plans in place to address this?			✓
11. Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?	✓		

Membership and Support	Yes	Partly	No
12. Has an effective audit committee structure and composition of the committee been selected? This should include: <ul style="list-style-type: none"> • separation from the executive • an appropriate mix of knowledge and skills among the membership • a size of committee that is not unwieldy • consideration has been given to the inclusion of at least one independent member (where it is not already a mandatory requirement) 	✓		
13. Have independent members appointed to the committee been recruited in an open and transparent way and approved by the PCC and Chief Constable as appropriate for the organisation.	✓		
14. Does the chair of the committee have appropriate knowledge and skills?	✓		
15. Are arrangements in place to support the committee with briefings and training?	✓		
16. Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?		✓	
17. Does the committee have good working relations with key people and organisations, including external audit, internal audit and the chief financial officer (CFO)?	✓		
18. Is adequate secretariat and administrative support to the committee provided?	✓		
Effectiveness of the Committee	Yes	Partly	No
19. Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?		✓	
20. Are meetings effective with a good level of discussion and engagement from all members?	✓		
21. Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with responsible officers?	✓		
22. Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?	✓		
23. Has the committee evaluated whether and how it is adding value to the organisation?		✓	
24. Does the committee have an action plan to improve any areas of weakness?			✓
25. Does the committee publish an annual report to account for its performance and explain its work?	✓		

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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Minor injury of any individual Financial impact up to around £100k Multiple thematic complaints Some service disruption Some reduction in public confidence
1 Negligible	<ul style="list-style-type: none"> 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.

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk	
Governance Failure	SR1	Chief Executive	5	4	20	
			Mitigated Probability	Mitigated Impact	Mitigated Risk	
			3	4	12	
			Mitigated Risk change:			↔
Cause		Impact				
<ul style="list-style-type: none"> PCCs will be abolished in May-28 and replaced with a Police & Crime Board. Could damage relationships with other organisations. There are too many 'priorities' for the ASP workforce and this may mean the Police & Crime Plan is not understood or prioritised. 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 Police Appeal Tribunal (PAT) Chairs nationally. 		<ul style="list-style-type: none"> 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. Without PAT Chair the OPCC will not be able to fulfil their statutory duties (and officer cannot properly exercise their procedural rights). 				
MITIGATION						
Controls	Review date	Owner	Commentary / Controls updates			
<ul style="list-style-type: none"> 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. DPCC and DCC 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 & OOC. OPCC Information Governance Group oversees compliance with GDPR and DPA 2018. PCC chairs the Local Criminal Justice Board Publishing information in line with publication scheme. ASP Leadership Days. Work at national level to resolve PAT Chair issue. 	Aug-26	Director of P&A	<ul style="list-style-type: none"> Revised format of GSB discussed to bring greater focus on the Police & Crime Plan. Proposals will be reviewed by CEx after understanding current processes better. 			
		Aug-26	CEx CFO	<ul style="list-style-type: none"> A review of the Joint Governance Framework is ongoing, informed by guidance and best practice from a national level. A first draft was shared 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. OPCC SLT looking to set equality objectives and a process to monitor and review. 		
		Aug-26	Head of HR & BS			
		Aug-26	CEx			
		Aug-26	Director of P&A	<ul style="list-style-type: none"> Quarterly report against the Police & Crime Plan 2024-29 Implementation Plan includes KPI dashboards. New CEx will review the Implementation Plan process including this reporting. 		
		PCC CEx CFO	<ul style="list-style-type: none"> 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. 			
		CEx CEx CEx	<ul style="list-style-type: none"> Specified Information Order - quarterly performance reports and complaints overview on website. 			
		Director of P&P Director of P&A	<ul style="list-style-type: none"> 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. 			
		CFO PCC CEx	<ul style="list-style-type: none"> Although the governance process is working well the outcomes do not necessarily reflect this. 			
	Aug-26	Director of P&A Director of P&A	<ul style="list-style-type: none"> Leadership days held each year Jan/Feb. In 2026 the PCC/DPCC attended and gave an input. APCC/APACCE have written to the Policing Minister and Director of P&A has engaged with the Home Office. This has now been raised with the NPCC lead for Standards (who was not aware of the issue) and they will be making contact with the Home Office. Letter sent to DCC and Chair of PolFed highlighting that this is still a national issue. 			

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver the Police and Crime Plan	SR2	Chief Executive	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> Gauke's review/Sentencing Act 2026. Potential strike action by Probation. Significant increases in recorded and allocated crime putting the ASP workforce under pressure and impact on service to the public. 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. Constabulary staff survey results shows a decline in 2025. 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. 		<ul style="list-style-type: none"> 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. Gauke's review/Sentencing Act 2026 and Probation Strike – will transfer risk into the community which could mean greater reoffending and more demand on policing. 			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> Government Neighbourhood Policing Guarantee. Knife Crime Concentration 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. OPCC Business Plan. Governance & Scrutiny (GSB). OPCC attend CMB and other strategic meetings (open invitation from the CC). PCC and Chief Constable 1:1s. DPCC and DCC 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. 	<ul style="list-style-type: none"> Aug-26 Aug-26 Aug-26 Aug-26 Aug-26 	<ul style="list-style-type: none"> CFO Director of VRP Director of P&P Director of P&A CEX CEX Director of P&A CEX PCC CFO CFO Director of P&A 	<ul style="list-style-type: none"> The national commitment aligns with Priority 1 of the Plan. Neighbourhood Tasking Teams deployed in each of the 8 LPAs. Additional 40 NPT officers will be funded by Home Office and recruited through 2026/27. High level proposal agreed by Home Office: will include police led activity and partner led prevention activity. Bright Light work now forms part of the Mosaic Programme (Operating Model Phase 2); which has caused delays. Delays may risk disengagement internally and externally. Also unclear how this impacts on DA continuous improvement. DA lead continues to address BAU DA improvement. ASP/OPCC communications continue to raise awareness of Bright Light, maintaining intention and ambition. Plan live. Quarterly reporting in place and reviewed at OMB. Process is being reviewed by CEX. Process is being reviewed by CEX in conjunction with the above. 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 to review their governance structure at June SPM and opportunity for OPCC to review oversight and attendance, ASP governance and performance structure changed Sept-23; aligns with PEEL. 		

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

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																								
<ul style="list-style-type: none"> • 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. • Home Office Police Efficiency and Collaboration Programme – may not result in cashable savings for ASP but assumed savings may still form part of funding expectations. 		<ul style="list-style-type: none"> • 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																							
<ul style="list-style-type: none"> • 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 Efficiency 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: <table border="1"> <thead> <tr> <th>Year</th> <th>Previous MTFP</th> <th>New MTFP</th> </tr> </thead> <tbody> <tr> <td>2025/26</td> <td>Balanced</td> <td></td> </tr> <tr> <td>2026/27</td> <td>–£4.6 million</td> <td>Balanced</td> </tr> <tr> <td>2027/28</td> <td>–£5.7 million</td> <td>Balanced</td> </tr> <tr> <td>2028/29</td> <td>–£8.9 million</td> <td>Balanced</td> </tr> <tr> <td>2029/30</td> <td>–£11.2 million</td> <td>–£2.9 million</td> </tr> <tr> <td>2030/31</td> <td></td> <td>–£5.4 million</td> </tr> </tbody> </table> <p><i>Key assumptions (MTFP):</i> Revenue funding – core grant funding will increase by 2.9% in 27/28 then 1.5% p.a. thereafter; and precept funding will increase by £15 in 27/28 and 28/29 then £10 p.a. increase thereafter. Pay – will increase by 3.0% in 26/27, 27/28 and 28/29 then 2.5% p.a. thereafter. Inflation (non-pay) – 2.0% p.a.</p>			Year	Previous MTFP	New MTFP	2025/26	Balanced		2026/27	–£4.6 million	Balanced	2027/28	–£5.7 million	Balanced	2028/29	–£8.9 million	Balanced	2029/30	–£11.2 million	–£2.9 million	2030/31		–£5.4 million
Year	Previous MTFP	New MTFP																								
2025/26	Balanced																									
2026/27	–£4.6 million	Balanced																								
2027/28	–£5.7 million	Balanced																								
2028/29	–£8.9 million	Balanced																								
2029/30	–£11.2 million	–£2.9 million																								
2030/31		–£5.4 million																								

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to act as the voice of local people	SR4	Chief Executive	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> 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. ASP to start using Live Facial Recognition (LFR) in 2026 – this is a high profile policing tactic that has drawn public interest, some criticism and legal challenge. 		<ul style="list-style-type: none"> 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		
<ul style="list-style-type: none"> 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. PCC stakeholder engagement on LFR prior to ASP deployment. 	Aug-26	Head of C&E Head of C&E Head of C&E Head of C&E Head of C&E Director of P&A Head of C&E PCC / CEx CEx Director of P&A CEx	<ul style="list-style-type: none"> This will include public forums held every other month, starting May-25, covering all local authority areas. New form and App live which records, visualises and analyses stakeholder engagement. Stakeholder mapping still ongoing. New Contact Management System (iCase) is now live. However, the system is not providing the business insights anticipated. OPCC are working with IT to resolve. Delivery of this work involves community engagement including an independent scrutiny panel. The OPCC has a standing invite to all Gold Groups. PCC stakeholder engagement session 12 Jun-26. 		
	Jun-26				

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Lack of capacity or capability, or poor wellbeing within the OPCC	SR5	Chief Executive	5	4	20
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	4	12
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> PCCs will be abolished in May-28 and replaced with a Police & Crime Board. Large amount of uncertainty as to how this model will operate in practice although they have stated OPCC staff will be TUPE transferred to new employer. 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. 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 timescales. 		<ul style="list-style-type: none"> Increased likelihood of materialisation of all other strategic risks through delivery failure. Delivery of work is late or not to standards of quality desired. Abolishment of PCCs may impact in the following ways <ul style="list-style-type: none"> Possible lack of capacity/capability if resignations ahead of transition Recruitment limitations ahead of transition Ability to deliver all workstreams Stress and uncertainty for the team 			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> PDR process and regular 1:1s between line managers and direct reports. Annual staff survey. 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. 	<ul style="list-style-type: none"> Jul-26 Aug-26 Oct-26 	<ul style="list-style-type: none"> Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS Head of HR & BS 	<ul style="list-style-type: none"> 2026 survey discussed at May team meeting. Further work planned to take this forward in June. OPCC Learning & Development Plan (Sept-23). Training opportunities and resources developed and promoted. Competency framework on hold in the absence of the CEX. Wellbeing and financial support initiatives promoted to the team. Wellbeing strategy reviewed and revised edition published Jun-25. 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 Oct-26. Finance will go live in Apr-26. 		

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver commissioned services	SR6	Director of P&P	3	3	9
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			3	3	9
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> • Cost of living / inflationary / NIC increases reduce the capacity of commissioned services to deliver. • Short term Home Office funding arrangements and cuts to budgets in agreement period. • 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. • 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. • Reducing support from South West Police Procurement Service (SWPPS). • Barnardo's CCE/CSE Partnership in Bristol and South Glos is due to end in Sept-26. • Funding reductions across multiple streams are creating compounded impacts for children and young people (CYP) affected by domestic abuse. The end of CADA Home Office funding has resulted in key roles being lost. This increases pressure on the core young victims service (YVS) service, which is no longer supported by other temporary resource / funding. As a result, current YVS staffing levels are not fully funded within the OPCC core contract, leading to a real-time reduction in capacity to support CYP victims across A&S at a time of rising demand. • At this time, DRIVE remains to only be Home Office Funded until March 2027. Sustainability plans to be considered. 		<ul style="list-style-type: none"> • 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. • Less support from SWPPS will adversely impact new grant/contract arrangements. • CCE/CSE Partnership ending may lead to a gap in provision of support for some of the areas' most vulnerable children. • Child victims of DA do not receive support they need at the time they need it. YVS will have to re-prioritise referrals = other/lower risk crime will be impacted under VCOP. • Annual funding continues to result in instability for providers and their staff, as well as those being supported. If DRIVE Home Office Funding is discontinued, this will leave a significant gap in terms of high-risk DA perpetrator approach. 			
MITIGATION					
Controls	Review date	Owner	Commentary / Controls updates		
<ul style="list-style-type: none"> • Commissioning Strategy. • Victim Services Commissioning. • Lighthouse victims' service jointly established with the Constabulary: service under. • 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. • Vetting exemptions sought as necessary for contractors to mitigate delays. • National rollout of DRIVE. • OPCC team working closely with providers to manage impacts of this year's funding reduction and uncertainty. • SARC mitigation plans are being developed for each domain area and additional funding will be resolved through the collaborative commissioning agreement. Guidance and a declaration has been developed. • OPCC agreed to extend CCE/CSE funding until Mar-27. • Potential funds to come through a different route of Home Office, following VAWG strategy. PPC in discussion with LAs as to uplift of YVS to support gap and reduction of resource in this space. • OPCC and LA commissioners continue to work closely around the DRIVE model and will engage in future sustainability conversations in 2026/27. 	Jul-26	<ul style="list-style-type: none"> 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 Director of P&P Director of P&P 	<ul style="list-style-type: none"> • Commissioning Plan signed-off Mar-24. • Victims contracts started Apr-25 on a 5+2 year basis. • Lighthouse revised operating model signed off by PCC and Chief Constable and is in place. • Provider Forum meeting quarterly. • News about PCCs brings further uncertainty, but ongoing funding will bring some stability for the next 2 years. • DRIVE currently operating in BNSSG and agreement to continue into 2026/27. OPCC engaging with the Home Office in relation to national rollout. • 2 years' funding, with a 2% increase on this year has been awarded to Victims Providers, both contracted, and recipients of DASV grants. • Organisations need to declare compliance with ISO standards until formal accreditation (a national declaration process has been developed). • No SARC in the country was 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. • Barnardo's have given notice on their contract and are about to close their service to new referrals. The two local authorities are now considering alternative provision. Risk is higher in Bristol as plans are less well developed. 		

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to support delivery of effective and efficient collaborations with other forces	SR7	Chief Executive	5	3	15
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> SW Police Collaboration Board 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. 		<ul style="list-style-type: none"> 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		
<ul style="list-style-type: none"> 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. SW Police Collaboration Board developing a regional collaboration strategy. 		CEx CEx CEx CEx CEx CEx	<ul style="list-style-type: none"> Regional Collaboration Advisor started Feb-24 and Coordinator Jul-24. SW CCs 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 running (approximately) quarterly. New Regional ACC recruited in November, with OPCC involvement in selection. This work will need to adapt in light of abolishment of PCCs. 		

Office of the Police and Crime Commissioner for Avon and Somerset – Strategic Risk Register – May 2026

Risk	URN	Owner	Unmitigated Probability	Unmitigated Impact	Unmitigated Risk
Failure to deliver effective and efficient collaborations or outcomes with other partners	SR8	Chief Executive	4	4	16
			Mitigated Probability	Mitigated Impact	Mitigated Risk
			4	3	12
			Mitigated Risk change:		
Cause		Impact			
<ul style="list-style-type: none"> 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. 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 has a three year settlement: 2026/27 is the same funding as the previous year but likely reductions in the following two years. 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. 		<ul style="list-style-type: none"> 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		
<ul style="list-style-type: none"> Violence Reduction Partnerships (VRPs) facilitated by VRP Directorate of OPCC. Serious Violence Duty governance. Governance of Community Safety Plans. A&S Reducing Reoffending Board and Strategy. Combatting Drugs Partnerships. PCC chairs the Local Criminal Justice Board (LCJB). 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. 	<ul style="list-style-type: none"> Aug-26 Aug-26 Jul-26 	<ul style="list-style-type: none"> VRP Director Director of P&P Director of P&P Director of P&P Director of P&P CEX CEX Respective Strategic Groups Director of P&P 	<ul style="list-style-type: none"> 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. Risks surrounding future funding are being considered by the Director and Board. 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. LCJB to be used as a platform to discuss and understand impacts on recent reviews to feed into national conversations and developments as appropriate. Sentencing Act live from Apr-26. National Gold meetings and local Silver (attended by OPCC) meetings being held. 		



Avon & Somerset Constabulary Corporate Risk Register

Q1 2026/27

Joint Audit Committee 22/06/26

#governance

[Corporate Risk Register \(CRR\) – Q1 overview – mitigated risk assessments](#)

Q1 2026/27	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				Service	Confidence Digital
Likelihood = 2 Unlikely			Governance	Infrastructure Info Governance	Finance
Likelihood = 1 Very unlikely					

Corporate Risk Reference	PR/735 - Finance							
Risk Title	Inability to deliver a sustained budget							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate Risk Owner	Nick ADAMS							
Risk Overview	The Medium-Term Financial Plan (MTFP) is updated annually to forecasts over a 5-year planning horizon. The last MTFP was published in February 2026. 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 MTFP we predict a balanced revenue position for the period 2026/27 to 2028/29 - predicated on the delivery of savings and effective management of costs. Our Capital Programme continues to reflect a mixture of local and national projects and predicts increases to costs driven by inflationary pressures with a small deficit forecast for future years.							
Risk Assessments	Unmitigated Risk Assessment				Mitigated Risk Assessment			
	Likelihood	5	Likelihood	2				
	Impact	5	Impact	5				
	Total	25	Total	10				
Risk Forecast 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. The current assessment is "2" - although the revenue position is balanced for more than two years, we still need confirmation of the Neighbourhood Grant funding to understand if we move from a position of balanced to non-balanced. The risk remains amber RAG with a future potential to move to green RAG.							
Risk Forecast	Q2 2026/27	5	Q3 2026/27	5	Q4 2026/37	5	Q1 2027/8	5
Risk Mitigations								
1	General Financial Management - The latest NPCC CSR assessment (September 2025) provides useful national context and our assessment of low risk and high resilience reflects that we are in a stronger position to many Forces. This reflects our financial planning rigour and general preparedness noting the challenges that are still presenting. We continue with our activity to track in-year overtime spend comparing with the last two years reflecting an overall reduction in spend despite demand pressures associated with local public order and national mutual aid requests. We submitted a new return for this analysis on 01/06/26 so would expect the assessment of this to be available to us in the autumn. We expect this to show a worsening position for all Forces, and Avon & Somerset will be no different, recognising uncertainties of future grant funding, delivering the NPG ambitions, and ongoing capital and investment costs (including ESN which is forecast to be greater than currently provisioned for in the MTFP).							
2	MTFP development - The 2026 MTFP process is now complete and reflects the approved budget and precept decision. The central confirmation of the Neighbourhood Grant funding is still awaited with the expectation for a change in profile linked to overall officer numbers. A total of £8.4M is linked to this grant funding. We are developing plans to maintain then grow our neighbourhood numbers considering both officer and PCSO numbers. The approval of pay awards, effective from September 2026, have yet to be agreed. Budget provision was made at 3% in the MTFP, so any agreement to an award higher than this will create a budgetary pressure unless supported by additional funding (as has been the case in previous years). The work of preparing a new							

	MTFP, covering years 2027/28 to 2031/32) will start over the summer, with expectation we will be discussing high level planning assumptions with the PCC in September, alongside the strategic planning considerations around resourcing decisions at SPM in September.
3	Capital Planning - The updated MTFP forecasts a £4M deficit over the course of the five year plan. We reflect our increasing national participation in National Procurement Capital Replacement Programmes (e.g. Fleet, Laptops) to help deliver efficiencies. We have recently secured £709K grant funding to cover the cost of local EV Charging development. For larger scale future programmes of work such as ESN (AIRWAVE replacement) we have provisioned £8.4M noting a national review of costs associated with local implementation from 2028/29 - there are indications that costs could be significantly higher (circa £19M). There are other capital planning risks (pressures) beyond ESN (e.g. Taser replacement). While the MTFP assumes annual increases to revenue contributions for capital funding, this is unlikely to be sufficient to manage the pressure of ESN transition in particular. We will therefore be supporting the work of NPCC to obtain financial support in form of specific funding to help manage the transition to ESN.
4	Neighbourhood Guarantee - The delivery of the Neighbourhood Guarantee is impacted by the Neighbourhood Grant funding decision / settlement as covered under mitigation (2) This remains uncertain at this stage - but remains one of the biggest single risks - not just financially but operationally. If there is further incentive (in form of ring-fenced grant funding for NPG delivery) we will need to consider carefully whether we can fulfil the conditions of further NPG growth if this does not constitute overall funding growth. If this requires the reallocation of existing resources we will need to determine to what extent this is achievable alongside all of the other operational risks, demand and pressures we will be managing for.
5	Planned savings - The 2026 MTFP forecasts a balanced revenue position for the period 2026/27 to 2028/29 inclusive. Thereafter, a small deficit of £1.1M is forecast for 2029/30 rising to £3.5M by 2030/31. This financial planning is predicated on the delivery of significant cumulative savings across this period (£8.3M by 2030/31). These savings are linked to areas where savings have already been delivered, areas where there are plans and we await their fulfilment (ERP related savings) and areas where we expect savings but plans are not yet developed (Operating Model Phase 2 – Programme MOSAIC). We recognise there is some risk with the suggestion that MOSAIC will not be able to identify the savings now required of it. We will know more once we have the substantive update (at Transformation Committee on 25/06/26 but we recognise uncertainty surrounding this until the plan is presented and discussed.

Corporate Risk Reference	PR/736 - Service							
Risk Title	Failure to meet our four strategic outcomes and achieve required PEEL grading							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate Risk Owner	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				Mitigated Risk Assessment			
	Likelihood	4		Likelihood	3			
	Impact	5		Impact	4			
	Total	20		Total	12			
Risk Forecast 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 Q1 as 5 x AFIs remain outstanding as reported in the May 2026 IPQR. We recognise the potential to reduce the mitigated likelihood score to 2 during 2026/27 if we maintain the same trajectory with the management of our HMICFRS AFI's. However, concurrently, we will also need confidence that our Response Timeliness performance for priority incidents has met expectation before considering a reduction in the mitigated risk assessment.							
Risk Forecast	Q2 2026/27	12	Q3 2026/27	12	Q4 2026/27	12	Q1 2027/28	12
Risk Mitigations								
1	Performance summary - The Constabulary has maintained strong performance in a number of areas as reported through our May 2026 Operational Strategic Outcomes Dashboard. The 999 answer rate is 97.1% with a 101 abandonment rate of 4.3%. Rape charge volumes are up 29.1% over the last 12 months. Recorded knife crime now reports a 6.5% increase over the last 12 months – this was subject to scrutiny at May Constabulary Management Board. Youth related crime (serious violence with victims or offenders under 18) is relatively stable currently reporting a 2.0% increase over the last 12 months. The victim based positive outcome rate is now 10.3% for the last 12 month period – 10.7% for the last three months noting our ambition of 15%. We do recognise existing performance challenges (based on rolling 12 month performance) especially in relation to attendance at routine incidents within 24 hours, victim satisfaction measures, recorded robbery, residential burglary, knife crime and particularly ASB (although for the latter this driven by ASB personal call scripting).							
2	HMICFRS AFI's - The latest HMICFRS AFI (2023-2025) report as of May 2026 shows that 7 AFIs are closed, 4 AFIs are requested for closure with the remaining 5 classified as showing modest improvement. There are active mitigations in place for all open AFI's.							

3	<p>Neighbourhood Policing Guarantee / Neighbourhood Policing - We have now developed our Constabulary Strategic Plan for Anti-Social Behaviour (ASB) in line with the Home Office requirement for submission by the end of the financial year. This has been signed off by Chief Officers and the PCC through relevant governance channels. The tactical resolution of ASB will be through an enhanced approach to Problem Solving Plans. A formal Post Implementation Review of the Neighbourhood Guarantee implementation is scheduled for the Transformation Committee on 24/09/26.</p>
4	<p>Geographic Operating Model - The Geographic Operating Model continues to develop. Neighbourhood crime, as reported through our May 2026 Force Measures Dashboard is down 4.7% for the rolling 12 month period. Decreases are reported across all 3 Basic Command Units (BCU) with the largest reduction of 9.6% reported for the North East. The Programme MOSAIC (Operating Model Phase 2) Programme Mandate has now been approved to help manage the development of other functions that will complement the Geographic Model. Programme MOSAIC reports progress and next steps (identification of projects) at the Transformation Committee on 25/06/26. A formal Post Implementation Review of the Geographic Operating Model is scheduled for the Transformation Committee on 21/01/27.</p>
5	<p>National Performance Context - This is provided by the April Statutory Specified Information Order. The latest summary reports positive trends in terms of a reduction in homicide (2nd in Most Similar Group - MSG), increase in number of drug trafficking offences (proactive policing), a decrease in vehicle crime offences and a decrease in the number of theft from person offences (2nd in MSG). Our volumes of RASSO referrals to the CPS has a positive “large increase” trend with a moderate increase for the RASSO offences charge rate (both 3rd in MSG). We recognise that within our MSF we remain an outlier for recorded personal robbery (8th in MSG). The Specified Information Order reports comprehensive planned activity to drive performance improvements across the outcomes reported in the Specified Information Order product.</p>

Corporate Risk Reference	PR/737 – People							
Risk Title	Failure to develop a workforce capable of achieving our vision							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate 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				Mitigated Risk Assessment			
	Likelihood	4		Likelihood	4			
	Impact	5		Impact	5			
	Total	20		Total	20			
Risk Forecast Narrative	The impact score remains static as a 5/5. The updated People Survey scores from 2025 have not shown improvements in engagement over the last year. Therefore, we retain a score of 4 for Q4 and for the short to medium term. Based on this, the forecast remains with a mitigated value of 20 noting the next official data set would be the People Survey 2026 in November 2026. We recognise an outstanding action to review risk mitigation scoring criteria and rationales ahead of September Joint Audit Committee.							
Risk Forecast	Q2 2026/27	20	Q3 2026/27	20	Q4 2026/37	20	Q1 2027/8	20
Risk Mitigations								
1	Strategic Workforce Planning (SWFP) – The SWFP was finalised further to presentation at the Strategic Planning Meeting in March. This now provides visibility of our position highlighting key issues pertaining to resources. The plan sits alongside the Force Management Statement and Medium Term Financial Plan as one of the key organisational strategic planning documents helping to influence the shape of the new Constabulary Strategic Plan. The SWFP provides an evidence base of diagnostic information at organisational level but also key information for the People & Organisational Development Directorate to act on. The SWFP has recently highlighted our strengths in terms of staff retention where we buck the national trend and out-perform national comparators. The SWFP has also helped identify that our critical skills coverage is improving.							
2	Leadership Standards - The Leadership Accelerator is on track and demonstrating behavioural and cultural progress. Leaders are becoming more visible, collaborative and aligned - key conditions for embedding the new Operating Model. The focuses continues on turning cross-boundary commitments into operational reality. Leaders have produced Behavioural Charters that commit to more listening, visibility and consistent communication and completed 90 day leadership action plans. A previous workshop focussed on system leadership helping leaders work beyond their own commands noting the new Operating Model requires BCU and Directorates to work as an integrated system. The support from Leapwise Consultancy has now completed. The Constabulary is now engaged with Mindflick to help improve our performance by providing leaders and Teams a shared language for mindset, helping them align, challenge and adapt together so they perform better when it matters most. Initially, sessions with Heads of Department (Superintendents and above) have been used to further develop the delivery of 121s.							
3	Leadership Time - There has been a continued commitment to bring leaders together and set direction for the coming year through the Leadership Time events. Six sessions were held in January and February with over 1000 leaders in attendance to jointly engage in relation to the Force strategy, priorities and plans for the coming year. A tangible impact of these Leadership sessions is the increase in 121s held with direct reports (and their quality and meaning)							

	<p>which has been presented as a non-negotiable. Evaluation of the 2026 events shows leaders have left with a strengthened understanding of expectations and an increased sense of motivation and clarity of their role in relation to prioritising people, decision-making and focussing on service leadership behaviours. We continue with open proactive internal engagement through a number of mechanisms including the successful Talk Time sessions which cover a range of different themes. Topics discussed recently include tenure periods for senior leadership roles, caseload management for Patrol, non-crime hate incidents, Sentencing Act Legislation and local vacancy management.</p>
4	<p>Leadership Community of Practice - Plans for the National Talent Development Strategy including implementing the talent descriptor framework remain on track. We are due to pilot a talent diagnostic tool during August which will help to consistently recognise and develop organisational talent. A Coaching & Mentoring Implementation Plan is also on track.</p>
5	<p>Representative Organisation - The Culture & Inclusion Strategy was initially presented at February Constabulary Management Board. We recognise the current risks associated with representation levels. Workforce diversity has remained largely static. Officer diversity has declined over the last three years with specialist roles continuing to lack representation. The new strategy details our key priorities for becoming the most inclusive Force in the country. An Inclusive Recruitment Steering Group has been established to oversee work and activities focussing on attraction and recruitment processes ensuring we proactively seek to increase the diversity of our workforce. We are developing ambitious targets for representation. Our Strategic Workforce Planning discipline is helping us to improve representation in line with national surveys. We are working towards an uplift in representation percentages over the next four years that are realistic. Additionally, we are working with Hays Recruitment on an Enabling Inclusion Programme. This is conducting a deep dive of our recruitment processes helping us to understand the challenges and covers improving our data and recognising the employment market within which we are working. Workshops continue into June to further progress this work.</p>
6	<p>Wellbeing - We are developing a dashboard of data to understand wellbeing trends from across the organisation. We are leading on some targeted tactical activity including support for financial problems and substance misuse, review of our suicide prevention strategy, online resilience training, reviewing policies that impact on flexible working and formalising our approach to wellbeing during critical and major incidents. We are currently focussing on building a culture of safety through our lead Health & Safety Manager understanding “near misses” and the impact on fatigue of missing breaks.</p>
7	<p>People Survey 2025 - The focus on Service Leadership is paying dividends with an increase in proactive use of the Individual Performance Review process and positive feedback on their quality. Closer manager relationships are fostering psychological safety with our Psychological Safety Index improving to 68% (first time since 2020). We recognise the risk of disengagement with the neurodiversity and disabled cohort. However, positive experiences among Asian colleagues, gay and lesbian staff, and part-time workers demonstrate that inclusive environments are achievable. The Joint Audit Committee members are due for a briefing on 22/06/26 where the Constabulary will provide an update on progress made with using the 2025 People Survey results to drive improvement.</p>

Corporate Risk Reference	PR/738 - Infrastructure							
Risk Title	Failure to develop our infrastructure assets in order to achieve our vision							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate 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				Mitigated Risk Assessment			
	Likelihood	4		Likelihood	2			
	Impact	5		Impact	4			
	Total	20		Total	8			
Risk Forecast 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 is there is a small deficit this FY below £5M and a score of 5 if the deficit is above £5M. The MTFP reports a balanced capital position until 2027/28. Therefore, the likelihood score of 2 remains as this balanced position covers the next two financial years starting 01/04/26. We are cognisant of the deficit of £4M over the life of the five year Capital Plan. We also note the potential impact of ESN implementation on the capital funding picture noting this risk could increase from the current mitigated score in the months ahead. We understand that ESN represents more of a financial risk rather than an infrastructure one. The infrastructure risk is that we are not able to safely transition to ESN by the point at which AIRWAVE will be switched off. This is a small risk as no Chief Constable is going to accept the provision of a service which is less than that offered by AIRWAVE, however the absence of clear transition planning from the National Programme (expected over the course of 2026) is currently increasing this risk for us. The Project Mandate (due at Transformation Committee on 25/06/26) will be a good start to get this squarely back on our collective change portfolio agenda, recognising that it will have potential to consume much of our technical and operational capacity to change during whatever transition window is agreed.							
Risk Forecast	Q2 2026/27	8	Q3 2026/27	8	Q4 2026/37	8	Q1 2027/8	8
Risk Mitigations								
1	Yeovil - Confirmation that work is now underway on site at Yeovil and that an autumn 2027 completion deadline is now advised by Project Team (advised to the OPCC). The Project Team advise the work is still progressing well on site. Stage 4 Design work completes mid-June. Tendering opportunity for vehicle workshop fit out as been posted via procurement portal. The Final Programme of Works from the contractor is still awaited. Organisational engagement is being effectively managed via a MS Teams Channel.							

2	Bath Plymouth House - The project is progressing well. The current timescales will see the Constabulary take building ownership back from contractors at the end of June which will then allow decant from other accommodation currently used in Bath. Occupation is still planned from July as the fit out is largely a 2 to 3 week exercise of Information Technology fit out and furniture installation.
3	Bristol Trinity - The site has been sold to The Guinness Partnership (TGP). We continue to track the progression of their redevelopment of this site providing a Neighbourhood Base and Enquiry Office. We recognise the potential for some delays. We continue to liaise with the contractor in respect of community messaging. We are assuring our local plans to ensure we are ready to take over the site when TGP activity is complete.
4	Estates Strategy - The Estates Strategy is now due for discussion at the June Strategic Planning Meeting and will set the context and ambition for our strategic estates planning over the next five years to complement the new Constabulary Strategic Plan. As part of our estates planning, meetings continue with national Counter Terrorism leads and regional colleagues reference potential estate options for regional and national capabilities hosted by Avon & Somerset on behalf of the region. This remains a watching brief for now.
5	Fleet Management - We continue to plan for our fleet replacement through national procurement arrangements to leverage buying power across policing. Locally, we are providing support to Gloucestershire Constabulary one day per week with Head of Fleet support - these arrangements are likely to continue until over the summer with a consideration of longer term / permanent collaborative arrangements to be made once the national reform report on the structure of policing is published and the direction this sets is understood.
6	Fleet Electrification - The National Grid Supply Final Business Case was approved through the April / May governance cycle. The Rapid Charging Final Business Case is due at the July Transformation Committee on 23/07/26. Assuming approvals here also, the Project will then move from Stage 4 – Design into Stage 5 - Delivery. We are cognisant the Project Team will need to identify and manage any risks associated with I.T. infrastructure as part of core project management disciplines and delivery (notably interdependency management).

Corporate Risk Reference	PR/739 – Information Governance							
Risk Title	The Constabulary fails data governance inspections or is subject to a data breach							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate Risk Owner	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				Mitigated Risk Assessment			
	Likelihood	4		Likelihood	2			
	Impact	5		Impact	4			
	Total	20		Total	8			
Risk Forecast Narrative	The revised Information Governance Accountability Tracker compliance figure is 84% - an increase of 1% point from Q4 - and just below the 85% target. Therefore, the mitigated risk value has dropped to 2 (likelihood) for Q4. Once the training module is deployed the compliance figure should exceed 85%. The scale to be applied for likelihood scores is as follows - 85% =1, 80% =2, 70% =3, 60% =4 and 50% =5. Based on the activity underway, the forecast is for the Tracker to meet the compliance target of over 85% by Q2 2026/27 (therefore a reduced risk score of 4). During 2026, once all mitigations move into Business as Usual delivery, there is the possibility to fully close this corporate risk.							
Risk Forecast	Q2 2026/27	4	Q3 2026/27	4	Q4 2026/37	4	Q1 2027/8	4
Risk Mitigations								
1	Data Retention & Quality - We can demonstrate continued improvement with regards to our record retention responsibilities supported by the activity described on the Joint Information Management Plan. Here we work collaboratively with the IT Directorate noting their ownership of tactical deliverables with the Information Governance Team responsible for compliance. The G: Drive decommissioning project has been completed albeit with some information moved to a different location (SIRO sighted). The retention period for Teams chats / channels has been agreed with testing to be followed by implementation in the next few weeks. For material in downloads, a 30 days clear down was agreed. Labels allocation to SharePoint materials deployed for manual application by users - we are understanding the current use of labels with a potential view to automation. Retention of materials being retained in the Public Interest remains under review. The formal Corporate Project for M365 SharePoint has now been closed with an action to drive label retention application recognised and captured (owned by the IT Directorate with support from Legal Services where appropriate).							
2	ROPA Compliance - All Information Asset Owners (IAO's) have been identified and all ROPA's reviewed by the Information Governance Team. ROPAs have been cross-checked to ensure compliance with the Constabulary retention schedule. For some complex systems (NICHE) it is not possible to identify a singular IAO. There is no change in this position - however we are now in a position of having an up to date ROPA that will be reviewed every two years.							
3	Constabulary Data Strategy - The outstanding areas for strategy delivery related to Training Team capacity to develop materials for inclusion as part of the annual integrity check. The Training Team are now ready to be able to include the training. However, we believe the integrity check is now changing so we are currently liaising with Professional Standards to understand any impact.							

4	<p>Collaboration with IT - Information Governance and the IT Directorate continue to work collaboratively across a range of activities. These include working with Project Managers in terms of management of DPIA's with potential suppliers, problem solving relating to cyber and / or information security / data breach events, attendance at Team Meetings to help communicate the roles of the Information Governance and IT Teams, sharing of articles where there is a common interest and Information Governance (compliance) representation at meetings such as Digital Board, A.I. Strategy and a joint IT & Compliance Meeting. This collaborative working is now BAU and will continue. The collaborative work continues to build understanding of individual roles and responsibilities and prevent any duplicative effort.</p>
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Corporate Risk Reference		PR/740 – Governance							
Risk Title		Business decisions are made outside of due process and without audit trail							
Reporting Period		Q1 2026/27							
JAC date		22/06/26							
Corporate Risk Owner		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				Mitigated Risk Assessment			
		Likelihood		3		Likelihood		2	
		Impact		4		Impact		3	
		Total		12		Total		6	
Risk Forecast Narrative		The risk impact is static and remains at 3/5. 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 latest average governance survey score of 8.0 means the likelihood score has now been reduced to 2 and consequently an overall mitigated risk score of 6. This data source is now subject to a short term pause in line with governance transition activity. The survey is now unlikely to be reinstated due to a low response rate. The PMO has an action to review risk mitigation approaches (for likelihood) developing a proposal for review in September Joint Audit Committee on 16/09/26. Therefore, these scores, and the risk assessment, remain unchanged for Q1 but the approach is likely to change in the future.							
Risk Forecast		Q2 2026/27	6	Q3 2026/27	6	Q4 2026/37	6	Q1 2027/8	6
Risk Mitigations									
1	<p>Constabulary Governance Framework - The Constabulary Governance Framework has now been redefined and transition arrangements, managed by the PMO, are well advanced. These arrangements include a full revision of TORs including agenda construct, attendees and diary management. The new Committees will have a system rather than functional focus with a primary role to oversee and deliver a range of continuous improvement activity managed through Committee Improvement Plans. All transition arrangements will complete by July by which stage legacy meetings would have been stood down and the new Response & Investigation and Protection & Prevention Committees would have commenced.</p>								

2	<p>Annual TOR Review - The PMO, as owners of the governance processes, complete an annual TOR review in Q1 and have done so again noting the Governance Framework transition activity. All relevant meetings have had a new 2026/27 TOR developed. There are some final minor amendments and points of clarification still due before each is individually presented at the relevant Committee for review and sign-off.</p>
3	<p>Governance Handbook 2026 - The Governance Handbook will be produced to reflect the revised Governance Framework and will act as the "rulebook" for how business decisions are managed. This will include the definitions of change, continuous improvement and business as usual and thresholds for approvals of Business Cases. The PMO has purposefully delayed the development of the document to work through the practical steps of governance framework transition first. However, the PMO has ring-fenced diary time towards the end of July to develop the first full draft.</p>
5	<p>Annual Governance Statement for 2025/26 - This is produced for inclusion with the Constabulary statement of accounts and provides an assessment against the CIPFA framework. The Annual Governance Statement for 2025/26 was completed and submitted by the PMO in May 2026.</p>

Corporate Risk Reference	PR/1436 - Confidence							
Risk Title	The Constabulary has decreasing public confidence survey results							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate Risk Owner	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				Mitigated Risk Assessment			
	Likelihood	4		Likelihood	3			
	Impact	5		Impact	5			
	Total	20		Total	15			
Risk Forecast 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. 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. Our assessment for Q4 remains as a 3 for likelihood as our confidence score is 69.3% - very close though to the threshold of 70% which if achieved would drop the risk score to $2 \times 5 = 10$. Our revised confidence score (captured from QLIK as of 01/06/26) is 69.9% which represents a small increase of 0.6% points since our last reporting into the Joint Audit Committee – but not quite sufficient to trigger a reduction in the mitigated likelihood score. However, if the current trajectory is maintained and a score of over 70% achieved then the risk will reduce to amber RAG.							
Risk Forecast	Q2 2026/27	15	Q3 2026/27	15	Q4 2026/37	15	Q1 2027/8	15
Risk Mitigations								
1	We have re-framed our Confidence risk around our strategic objective to achieve trust and confidence for the communities we serve through the delivery of our strategic outcomes of fairness and integrity, high levels of satisfaction and cutting crime / protecting the public.							
2	Policing confidence - Public Confidence - The latest Crime Survey England and Wales (CSEW) quarterly data reported in April shows an overall confidence rating of 69.9% which is an increase of 0.6% since the last reporting into the Joint Audit Committee. Although this hasn't been sufficient to lower the overall mitigated risk assessment score based on the current objective scoring method, we have moved to a national placing of 15 th (up four places). The % of people who perceive the police doing an excellent job has increased 0.4% points since the last report to 56.2% - a small relative change but here Avon & Somerset is now ranked 5 th nationally.							
3	Policing confidence - Victim based crime positive outcome rate - The victim based outcome rate as report in the May Operational Strategic Outcomes Dashboard at May Constabulary Management Board now stands at 10.3% for the last rolling 12 month period – a small 0.4% point increase since the last reporting into the Joint Audit Committee. The figure for the last month has higher at 11.5%. Our ambition remains 15%.							

4	<p>Policing confidence - Cyber security – We recognise the duplication with the reporting of cyber against both the Confidence and Digital risks. Future iterations of this report will remove this mitigation from the Confidence risk and report against the Digital risk. The Digital risk update for Q1 provides an update in relation to SWAP cyber audits and the strengthening of the HMICFRS formal cyber audit regime.</p>
5	<p>Engagement - Communication and Engagement Strategy - The Constabulary Communication & Engagement Strategy final draft has been completed and is with Chief Officers and the OPCC for final amendments ahead of formal governance approval and expected publication early Q2 2026/27. Feedback has been received and included in the final version ahead of sign-off.</p>
6	<p>Engagement - Geographic Policing Model - The new model supports the visible presence of Operational Police leads back in geographic areas which affords opportunities to develop local relationships. Within this model we have an identified Superintendent for Bristol, North East and Somerset designated to lead on partnership working. The new model represents a significant change with leadership on the ground helping create conditions for success for our staff. The new structure has now been in place for approaching six months improving connectivity with local communities and partners through local links. The formal Post Implementation Review of the Geographic Policing Model is scheduled for January 2027. There are some positive outcomes reported on the latest Force Measures Dashboard (May IPQR) which shows victim based crime positive outcome rates for NPTs for the last three months of 23.9%, 15.4% and 22.5% for Bristol, North East and Somerset BCUs respectively. We have now received the SWAP Audit relating to ASB, Neighbourhood Policing and Public Engagement and will review recommendations and feedback noting a “limited assurance” grading due to the model being in the early stages of implementation.</p>
7	<p>Engagement - Anti-Racist Work - The delivery of our Anti-Racist work through Race Matters is overseen by an Independent Scrutiny and Advisory Board (community members). We recognise the need to shift outcomes in relation to recruitment and disproportionality and that accountability sits at individual officer level. Despite all of the activity and intention of the organisation, the metrics in this space are not changing and it is recognised the systemic nature of the problem needs to be addressed. As a result, the Constabulary, with the support of the OPCC, have commissioned a tender to external agencies to support us in this work. We hope this will commence in the autumn of this year. Joint stakeholder communications have been issued.</p>
8	<p>Policing Standards - Integrity Inspection - The Constabulary has received the final assessment of the AFIs and mitigations associated with the HMICFRS Integrity Inspection. The response to the Inspection is being managed by our Central Inspection Team in line with due process with other HMICFRS recommendations. We can report that all AFIs are on track for completion. We have one that is being progressed to closure, vetting related, and another shortly thereafter. For the others we are aiming for completion between the summer and autumn and there is one, intelligence related, which is reliant on some new technology which is currently with the IT Directorate and is likely to take some months to work through. However, we are aiming to have all AFIs closed by March 2027.</p>
9	<p>Policing Standards - Professional Standards (PSD) investment - We approved a Professional Standards Department Final Business Case at February Constabulary Management Board to support an uplift in resources across Vetting and Legal Services (vetting, hearings and other PSD roles) in order to meet statutory obligations, reduce risk and restore public confidence. Recruitment from the Business Case uplift is still in progress so the mitigation is not yet fully effective. One lawyer has started and the other is in vetting and is then on a three month notice period. Vetting have been recruiting to their new posts but due to a review of the vetting structure, the new Senior Vetting Advisor post has not yet been advertised. Professional Standard Department metrics are reported into the Conduct & Standards Meeting.</p>

Corporate Risk Reference	PR/1887 - Digital							
Risk Title	Inadequate readiness for Digital Transformation in Policing							
Reporting Period	Q1 2026/27							
JAC date	22/06/26							
Corporate Risk Owner	DCC REILLY / Nick LILLEY							
Risk Overview	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				Mitigated Risk Assessment			
	Likelihood	5		Likelihood	3			
	Impact	5		Impact	5			
	Total	25		Total	15			
Risk Forecast Narrative	The objective criteria for the measurement of the mitigated "likelihood" assessment is now based on metrics reported in the I.T. Performance Pack providing an overview of project RAG status. The objective likelihood score is based the on number of red/amber RAG assessments as follows: <3 = score of 1, 4 or 5 = score of 2, 5-9 = score of 3, 10-15 = score of 4, above 15 = score of 5 (based on 45 current projects highlighted for reporting). The current value is 6 amber / red RAG projects and therefore a likelihood score of 3.							
Risk Forecast	Q2 2026/27	15	Q3 2026/27	15	Q4 2026/37	15	Q1 2027/8	15
Risk Mitigations								
1	Strategy - Regional ICT meetings are now well developed with discussions progressing. Work has been commissioned jointly with Police Digital Services to review the regional appetite and direction in relation to a Digital Business Strategy and associated governance. The new Constabulary Governance Framework (Committee structure – in transition until July 2026) will afford opportunities to review and align the IT Directorate roadmap and provide granular detail to Committees to help them achieve their local Committee (Continuous Improvement) Plans. At a tactical level, there have been progress with projects such as the CX Platform (customer experience) and Regional Body Worn Video Camera (BWVC) with governance approvals of Final Business Cases through May and June.							
2	Training Needs Analysis - We have launched the Artificial Intelligence Transformation Academy in partnership with Multiverse exploiting the governments apprenticeship funding scheme. The results from the Open University Report (Training Needs Analysis of the workforce) have been received. We have received some funding from Police Professional to develop vendor agnostic artificial intelligence training tailored for policing and are discussing how best to take this forward.							
3	Digital Networks - We continue to develop our networks. The Digi-SPOC Network remains active in support of Constabulary change delivery. The recent Digi-SPOC Network meeting agenda was comprehensive and covered ERP progress, operational applications and tools and updates in relation to Right Care Right person, Teams telephony, LEDs and ODYSSEY. Additionally, there was a review of the Digi-SPOC survey findings and network feedback deep dive. Beyond this network, the IT Directorate have delivered a programme of Constabulary site visits providing drop in support opportunities for staff for M365 training. At a regional level, a new MS Teams Channel has been introduced (Regional Adjustments) to facilitate the sharing of tips and hints.							

4	<p>Benefits Management - We have several Corporate Change I.T. Projects mapped to Stage 5 delivery whereby their benefit profiles are subject to routine review, development, tracking and reporting through PMO owned processes. Recently there has been a detailed SOZE Benefits Review Meeting held with the PMO (who are responsible for independent benefit assessment) providing clarity of approach to benefit tracking over the next few months. Similar meetings are scheduled in July to cover ERP, CX Platform and Regional BWVC. Benefit realisation scrutiny, jointly supported by the IT Directorate and PMO continues to mature.</p>
5	<p>Digital Leadership - The Constabulary has taken the opportunity to strengthen operational leadership for digital delivery in a number of areas (e.g. PRONTO, Regional BWVC, CX Platform). This explicit alignment of operational digital leadership roles helps to ensure the voice of the customer is heard in terms of product delivery with a view to maximising operational benefits that digital solutions can provide. There is recognition that we are still to further discuss and develop our approach to the governance of Artificial Intelligence.</p>
6	<p>Digital Key Performance Indicators - The I.T. Directorate produces a routine Directorate Performance Pack for the Information, Data and Security Committee. This covers an overview of Directorate Request for Services and their status (business as usual request) plus a summary of projects (local or corporate / transformation). The latest report (IT Directorate DDAT report dated May 2026) showed 45 defined projects with only 6 have amber RAG status at the time of writing (zero have red RAG). Additionally, the IT Directorate also produce separate statistics for products such as PRONTO. This provision of granular level systems data by Product Owners helps operational business leads maximise the impact and value of the solution.</p>
7	<p>Portfolio of digital technologies - There continues to be significant progress with digital delivery mapped to the Constabulary Change Portfolio. The ERP Project moved successfully through Phase 1 go-live in April and is on track for Phase 2 go-live on 02/11/26. Project SOZE is moving to closure in July. Final Business Cases for CX Platform and Regional BWVC have received governance approvals in May and June. Delivery continues for the Digital Evidence Management and Digital Interview Recording projects. For the NLEDS work (PNC replacement) Avon & Somerset continues to show strong performance nationally in terms of roll-out. The regional forensics solution (NIMBUS) is due to go-live at the end of June. The national Emergency Services Network project (AIRWAVE replacement) is starting to gain traction nationally – locally a Project Mandate is due in June. Finally, the South West Forensic Kiosk replacement activity is on track for go-live in February 2027.</p>
8	<p>Cyber Security - The Constabulary continues with its SYAP initiatives reflecting continuous improvement to protect the Constabulary against cyber-attacks. A local SWAP Cyber Audit has just commenced which affords the opportunity to identify further areas for improvement. HMICFRS are also strengthening their formal cyber audit regime and in time this will provide additional and consistent national scrutiny. HMICFRS will introduce formal cyber security inspections where Forces will be expected to demonstrate clear remediation plans from cyber assurance reports and evidence of improving cyber maturity and governance. This will become a routine inspection theme and not a one-off exercise. Finally, locally, we have strengthened our IT Directorate governance arrangements through the IT Security Group which has a continued focus and review of cyber security activities complemented by improved reporting in the IT Service Pack.</p>

Avon & Somerset Police Audit Progress Report and Sector Update

Audit progress report and sector updates

June 2026



Agenda

1	Audit progress report	3
2	Introduction	4
3	Progress at June 2026	5
4	Audit deliverables	7
5	Policing Sector Update	8
6	Wider Sector Update	13
7	Appendix A	20

Audit Progress Report

Introduction

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This paper provides the Joint Audit Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes a series of sector updates in respect of emerging issues which the Committee may wish to consider.

Members of the Joint Audit Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications:

[Local government | Grant Thornton](#)

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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Progress at June 2026

Financial Statements Audit

The planning and risk assessment stage of our 2025/26 audit took place in February 2026. The Joint Audit Plan that is informed by this work was presented to the Joint Audit Committee on 22 April 2026.

Our planning phase included:

- Updated review of the Police and Crime Commissioner and Chief Constable’s control environment
- Updated understanding of financial systems
- Review of Internal Audit reports on core financial systems
- Understanding how the Police and Crime Commissioner and Chief Constable make material estimates for the financial statements

We plan to commence our audit fieldwork in mid June. We will report our findings to the September Joint Audit Committee in our Joint Audit Findings Report.

On 30 April 2026, we provided management with a letter setting out the proposed timetable and delivery expectations for the 2025/26 audit. This was supported by a detailed workplan shared separately with management, setting out the key milestones and planned completion dates. The timetable and arrangements have been agreed with management and will be monitored through regular liaison meetings. The letter is included at Appendix A.

Value for Money

Under the 2020 Code of Audit Practice, we are required to undertake sufficient work to satisfy ourselves that Avon and Somerset PCC Group and Chief Constable “has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources”.

The NAO’s Code of Audit Practice sets out the framework for this work as follows:

- 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; and
- 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.

We plan to commence our fieldwork in mid June and anticipate issuing our Auditor’s Annual Report in September 2026.

Progress at June 2026 (cont.)

Meetings

We met with Finance Officers in March as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. Our next scheduled meeting is 8 June.

Events

We provide a range of workshops, along with network events for members and publications to support the Police and Crime Commissioner and Chief Constable. Your officers attended our Accounts Workshop in February 2026 where we highlighted financial reporting requirements for the 2025/26 accounts and provided insights into elements of the audit approach.

Further details of the publications that may be of interest to the Police and Crime Commissioner, Chief Constable and JAC members are set out in our Sector Update section of this report.

Audit Fees

PSAA have published their scale fees for 2025/26:

[2025/26 audit fee scale – PSAA](#)

For Avon and Somerset Police, the total scale fee is £186,125, comprising £122,727 for the Police and Crime Commissioner and £63,398 for the Chief Constable. These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work.



Audit Deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 Deliverables	Planned Date	Status
<p>Audit Plan</p> <p>We are required to issue a detailed audit plan to the Joint Audit Committee setting out our proposed approach in order to give an opinion on the 2025/26 financial statements.</p>	<p>April 2026 to management July 2026 to JAC</p>	<p>Complete – presented to management and JAC in April 2026</p>
<p>Audit Findings Report</p> <p>The Audit Findings Report will be reported to the Joint Audit Committee.</p>	<p>September 2026</p>	<p>Not yet due</p>
<p>Auditors Report</p> <p>This includes the opinion on your financial statements.</p>	<p>September 2026</p>	<p>Not yet due</p>
<p>Auditor’s Annual Report</p> <p>The key output from local audit work on arrangements to secure Value for Money is an annual commentary on arrangements, which will be published as part of the Auditor’s Annual Report (AAR). A draft of the AAR will be taken to the September Joint Audit Committee.</p>	<p>September 2026</p>	<p>Not yet due</p>

Policing Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up-to-date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logo below:



Grant Thornton Publications
Insights from sector specialists
Accounting and regulatory updates

National Police Chief's Council



In January 2026, the Government published the *Police Reform White Paper – “From Local to National: A New Model for Policing”*. The paper outlines proposals including the creation of a National Police Service, a review of the number of police forces, changes to the police funding formula, national leadership standards, and the introduction of a national performance framework. These proposals represent a significant programme of structural and governance changes across policing.

Further details can be found [here](#).

Final Police Funding Settlement



The Government published the Final Police Funding Settlement for 2026-27 on 28 January 2026, setting out the aggregate funding for policing in England and Wales.

The Report and full allocations have been laid before Parliament and are available [here](#) for further review.

HMICFRS



HMICFRS has published the latest value for money profiles, which provide comparative data on a wide range of policing activities for each police force in England and Wales. Value for money profiles help forces make better decisions by identifying areas where improvements can be made in cost and performance.

Further information and the interactive dashboard are [available](#) on the HMICFRS website.

HMICFRS



HMICFRS has commenced its latest PEEL inspection cycle, with the first reports published in April 2026. The 2025-27 PEEL programme reflects changes to the inspection framework, including a stronger focus on fraud, the incorporation of custody inspections into PEEL, and an expanded quality service review covering safeguarding, fraud and problem-solving effectiveness.

Further information is [available](#) on the HMICFRS website.

Wider sector updates

A briefing for audit committees on the wider sector updates across Public Sector Audit, Financial Reporting and the responsibilities of Audit Committee members

Public Sector Finance Leaders' Barometer

Audit Committees can obtain new analysis of the issues public sector finance leaders most prioritise, and how it might affect their organisation, here:

[The Public Sector Finance Leaders Barometer | Grant Thornton](#)

Background:

Grant Thornton's 2026 Public Sector Finance Leader's Barometer draws on the views of 100 s151 officers across local government in England to identify the top three strategic priorities, operational pressures and in-demand skills for public sector finance this year.

84% of those interviewed were confident that their medium-term financial strategies will hold, but there was consensus that the biggest risks those strategies face are largely outside the s151 officer's control: Growth in demand for statutory services; unfunded policy changes; and failure to deliver change programmes.

These risks highlight the need for better demand modelling, earlier horizon scanning, and disciplined delivery of change programmes. However, workforce shortages, recruitment challenges, and increasing complexity, mean there's simply not enough capacity to deliver transformation at the required pace.



Interviews with 100 s151 officers identified for 2026:

The top three strategic priorities are:

- ❖ Digital transformation
- ❖ Talent attraction and retention
- ❖ Regulatory compliance

The top three top operational pressures are:

- ❖ Rising operating costs
- ❖ Complexity of regulation
- ❖ Workforce and skills shortages

The top three most in-demand skills are:

- ❖ Technical accounting
- ❖ Data analytics and business intelligence
- ❖ Change management

CIPFA Code changes to the accounting for non-investment assets

Changes introduced in the 2025/26 Code:

The 2025/26 CIPFA Code introduces substantial changes arising from the HM Treasury Thematic Review on Non-investment assets, and the requirement to keep the valuations of certain assets up to date:

- ❖ The introduction of a valuation expedient requiring valuations once every five years or on a five-year rolling basis, in each case supported by indexation in intervening years; and
- ❖ The Code requires the use of the best available indices and, where no index is available, a desktop valuation is undertaken in year three.

The following asset classes are affected by the change:

- ❖ Other land and buildings;
- ❖ Vehicles, plant, furniture and equipment (where carried at current value);
- ❖ Surplus assets; and
- ❖ Right of use assets measured at current value

Assets which are not in scope of the changes include council dwellings; vehicles; plant and equipment carried at depreciated historical cost as a proxy for current value; infrastructure; assets under construction; heritage assets; assets held for sale; intangible assets; and community assets carried at cost.

Why Indexation is important:

Indexation is a new requirement in the Code, intended to provide a reasonable estimate of how market values have changed, rather than an exact valuation. A range of indices are available, and authorities will need to exercise and be prepared to explain their judgements on which indices are the most appropriate to apply across their asset base. Authorities may apply indexation to 31st March 2025 carrying values, providing the assumption that existing carrying values are true and fair is valid. Where valuations are required, they must be undertaken at least once every five-years or when there are indicators of impairment.

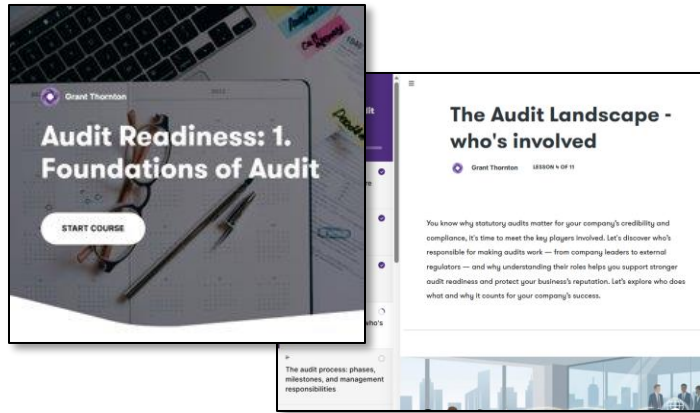
Audit Committees can help by asking:

- ❖ Have we sought advice from an expert valuer on which indices are most appropriate for our various assets within scope of indexation?
- ❖ Have we documented our rationale regarding why we select/reject or deem there to be no indices?
- ❖ How has indexation been calculated/ applied in underlying records/ asset systems?
- ❖ Have we ensured that asset records distinguish between revaluation versus indexation, so that we have a clear record of when valuations are due and when valuations were last carried out?



Audit Readiness Training

Supporting high-quality 2025/26 accounts



As the local audit system moves from backlog recovery towards a renewed focus on timely, high-quality assurance, authorities are operating within a changing standards environment.

New statutory backstop deadlines and the introduction of Global Internal Audit Standards from April 2025 are increasing expectations around audit capability, consistency and documentation — at a time when workforce and skills pressures across local government finance and audit functions remain a recognised risk to audit quality.

In response, we've developed CPD-accredited online training to support audit teams in applying evolving standards in practice — strengthening technical confidence, improving audit documentation, and supporting more predictable and transparent audit delivery for Audit Committees.

What's included?

The Audit Readiness training is delivered through a 90-minute online training session built around seven learning modules;

- Foundations of Audit
- Planning for Audit Success
- Data and Documentation Management
- Complex areas of the audit
- Internal Controls & Risk Management
- Communication & Collaboration
- Hot Topics

Each module includes a knowledge test assessment, key takeaways and where applicable downloadable resources to support ongoing learning.

Key Benefits

Build lasting capability
Equip teams with the skills and confidence to manage audits effectively, now and in the future.

Share knowledge, not just answers
Designed to transfer expertise so teams understand the 'why' behind best practice.

Upskill your people
Helps every team member grow their technical understanding and strengthen collaboration.

Flexible learning that fits any schedule
Access training when it works for users, making it easy to build into existing workloads.

Improve outcomes and efficiency
Reduce audit queries, avoid delays, and strengthen relationships through proactive preparation.

After the Backstop: Reset, recovery and reform in the audit of local authority accounts

- ❖ Our latest thought leadership report ‘After the Backstop: Reset, recovery and reform in the audit of local authority accounts’ is now available to read.
- ❖ Following the significant milestone of backstop legislation in September 2024, the backlog of unissued accounts has fallen dramatically. The challenge now is to rebuild assurance and secure a sustainable future for the system of local accounts production and audit. The reforms set out in the English Devolution and Community Empowerment Bill are essential to restoring trust and accountability to the local audit system.
- ❖ In our March 2023 publication ‘About time?’ we explored the reasons for delayed publication of audited local authority accounts and set out our recommendations for key stakeholders in the local audit system.
- ❖ The backlog of unissued audit opinions peaked some months after our report at 918, on 30 September 2023. The Department for Levelling Up, Housing and Communities (DLUHC) and subsequently the Ministry of Housing, Communities and Local Government (MHCLG) conducted consultations on reset and reform in the local audit system, leading to secondary ‘backstop’ legislation to clear the backlog. This was a necessary step, allowing auditors and authorities to focus on current periods of account, but it brought with it new challenges, as over 200 authorities received one or more audit disclaimers .
- ❖ In this report we explore the development and implementation of a ‘reset’ of the local audit system, the immediate and longer-term consequences of the ‘backstop’ before turning attention to the reform of the system, the challenges involved in returning to widespread and sustainable compliance with audit reporting timeframes and what, in our view, is needed next.
- ❖ The English Devolution and Community Empowerment Bill paves the way for the creation of a long-awaited and much-needed systems leader for local audit, the Local Audit Office (LAO).

- ❖ Key stakeholders including local audited bodies, the audit firms, the Ministry of Housing, Communities and Local Government (MHCLG), Public Sector Audit Appointments (PSAA), the National Audit Office (NAO), the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Institute of Chartered Accountants in England and Wales (ICAEW) will need to support the successful establishment of the LAO to address the crisis in local public audit.
- ❖ All key stakeholders in the local audit system will need to continue their efforts to secure a return to high levels of compliance with timely publication of accounts with unmodified audit opinions. We explore the challenges to establishing and maintaining a sustainable future for local audit in this report. In our full report, we make several recommendations to secure that sustainable future.

The full report is available here:

[Local audit reset: What comes after the backstop? | Grant Thornton](#)



Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

Public Sector Internal Audit Standards

<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

Code of Audit Practice for local auditors (NAO):

<https://www.nao.org.uk/code-audit-practice/>

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

- Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

- Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

- Financial Management Code

<https://www.cipfa.org/fmcode>

- Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

- Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>

Appendices

Appendix A

Nick Adams and Paul Butler
Avon and Somerset Police
Police Headquarters
Valley Road
Portishead

30 April 2026

Dear both

Project Management Plan for delivery the 2025-26 audit

Ahead of us starting our work on your 2025-26 Accounts, we wanted to send you a letter to set out our plans for your audit timelines over the course of the next two years and what we will need from you as an Authority as part of these plans. As I am sure you are aware, 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 enable to 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.

Appendix A (cont.)

Based on Avon and Somerset Police's track record and consistent past performance, we have limited concerns about meeting the end of November deadline and we thank you for your continued commitment to support timely delivery of the audit.

To help make this achievable across all local authorities, we are going to undertake a dry run of finishing our work on the 2025-26 Accounts by the end of November 2026. You already have in place a Joint Audit Committee date in advance of the end of November 2026, to enable us to sign off our opinion by that date. Specifically for Avon and Somerset Police, we will continue to work with you to deliver our work ahead of these timescales and have a shared aspiration to report to the September Joint Audit Committee. We would also note that the NAO has already set a requirement that our Value for Money (VfM) work is completed by 30 November each year which has been set to align with the upcoming 30 November statutory accounts deadline.

In advance of that, we are looking to start our work on your accounts from the middle of June 2026 and we have agreed that you will provide your draft financial statements to us on 30 June 2026. Whilst we recognise this is in advance of the formal deadline for you as an Authority to publish your accounts, we feel this is an important first step towards achieving closure by the end of November. From this date, we will request information from you to enable us to start initial sample selections and will then provide this to you in order for you to collate appropriate and sufficient audit evidence in advance of us commencing your formal audit visit on 15 June 2026.

In Appendix A overleaf, we have set out some Key Performance measures and milestones that we both sign up to. Appendix B provides a more detailed schedule of audit activity with planned start and completion dates that we can mutually hold each other to account to ensure that the audit is delivered in line with planned expectations. This is a summarised version of the more detailed delivery plan that the audit team have developed which goes down to individual activity level.

We will regularly share progress against this plan as part of our regular liaison meetings to ensure that we are all fully sighted on the stage of completion and where there are potential areas of focus where action is required to get back on track. This will also act as an early warning where additional time is required or further testing is being undertaken that might lead to additional fees and hopefully provide an opportunity to address or mitigate this.

This plan should allow us as a firm to deliver our 2025-26 audit by the end of November 2026, which will then put us in a strong position ahead of the backstop formally moving to the end of November 2027. We will undertake early engagement with your finance team to clearly set out our expectations and what is needed to make a success of these plans. MHCLG have asked us as a firm to report by 31 July 2026, on a case by case basis, our assessment of the Authority's ability to both maintain and where necessary rebuild assurance. Having a clear and agreed project plan to complete all financial statements and VfM work by 30 November 2026 is a key part of this assurance.

Appendix A (cont.)

If you have any queries or questions, then do not hesitate to let us know.

Yours sincerely

Julie Masci
Engagement Lead

Appendix A (cont.)

APPENDIX A

KPI measure	Target	Achieved
Delivery of accounts by agreed audit deadline	30 June 2026	Yes/No
Delivery of accounts by statutory deadline (30 June)	Statutory deadline met	Yes/No
RAG rating of quality and completeness of draft financial statements	Green	<p>Green – draft accounts are complete and of good quality</p> <p>Amber – draft accounts are complete with some missing notes or incomplete disclosures</p> <p>Red – draft accounts are not complete with areas of work still in progress and/or significant notes are incomplete</p>
% of audit working papers requests available at commencement of audit	80%	X%
% of audit working papers requests available within 10 working days of audit commencement	100%	X%
RAG rating of quality and completeness of working papers	Green	<p>Green – working papers are complete and of good quality with clear cross referencing to the financial statements</p> <p>Amber – working papers of a reasonable quality but some additional clarification or reconciliation needed to agree to the financial statements</p> <p>Red – working papers are unclear and do not provide appropriate audit trail between the financial statements and the accounting records</p>
% of audit samples returned within 5 working days	100%	X%
% of audit queries responded to within 2 working days	100%	X%
RAG rating of quality and completeness of audit sampling evidence	Green	<p>Green – sample documentation is comprehensive and of good quality with clear cross referencing to the items sampled</p> <p>Amber – sample documentation of a reasonable quality but some additional clarification or reconciliation needed to agree to items sampled</p> <p>Red – sample documentation is unclear or incomplete and does not provide appropriate audit evidence to support the items sampled</p>
Draft audit findings report issued in advance of audit committee	2 weeks prior to joint audit committee	Yes/No
Draft Auditors Annual report issued in advance of audit committee	2 weeks prior to joint audit committee	Yes/No
Audit opinion issued by agreed target date	30 September	Yes/No



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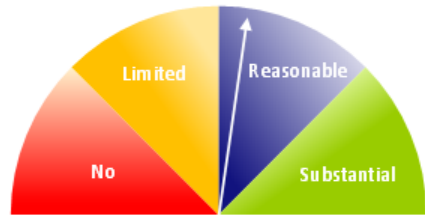


Avon & Somerset Constabulary and Office of the Police and Crime Commissioner (OPCC)

Internal Audit Annual Opinion Report 2025/26

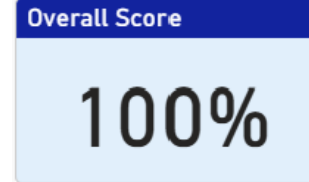
Internal Audit Annual Opinion – 2025/26: ‘At a Glance’

Annual Opinion



There is generally a 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.

Client Feedback



*Questionnaire return rate 22%

The Headlines



No High Organisational Risks Identified

Six limited assurance opinions and four reasonable assurance opinions were reported during the year. Appropriate management actions have been agreed in all instances. Despite the number of limited assurance opinions reported, no reviews were assessed as representing a significant/high organisational risk or systemic organisational control failure, supporting an overall Reasonable Assurance opinion.



Delivery of the 2025/26 Internal Audit Plan

Eleven reviews were delivered as part of the 2025/26 Internal Audit Plan, together with three reviews completed during the year relating to the 2024/25 plan.

At the time of reporting, one 2025/26 audit review was at reporting stage (Workforce Planning), with two further audits in progress (Regional Motor Insurance, and Regional Collaboration Governance).



Audit Delivery and Governance Oversight

Post-audit questionnaire feedback remained positive, with all returned questionnaires scoring 100% across the five areas surveyed, including professionalism, communication, timeliness and value delivered. However, the questionnaire response rate remained low at 22%, below both the prior year position and the current SWAP average.

Regular engagement continued throughout the year with Force and OPCC stakeholders to support audit delivery and governance oversight. In addition, three targeted follow-up audits were completed in areas previously receiving limited assurance opinions, providing further assurance regarding progress in implementing agreed management actions.

Internal Audit Assurance Opinions 2025/26

Substantial	0
Reasonable	4
Limited	6
No Assurance	0
Advisory/Follow Up	4
Support Activities	2

Internal Audit Agreed Actions 2025/26

Priority 1	3
Priority 2	22
Priority 3	17
Total	42

Executive Summary

Internal Audit provides independent and objective assurance on the effectiveness of governance, risk management and control processes.



Purpose

Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note require the Chief Audit Executive (at SWAP, the Assistant Director) to provide an annual internal audit conclusion at the level of the whole organisation. This conclusion supports Avon and Somerset Constabulary and the Office of the Police and Crime Commissioner (OPCC) in preparing the Annual Governance Statement.

The annual conclusion must include:

- **The basis for the conclusion**

The conclusion is based on SWAP's assurance framework and assurance ratings, as defined on page 8 of this report.

- **The scope of the conclusion and any limitations**

The conclusion relates to the full breadth of Avon and Somerset Constabulary and OPCC operations during 2025/26. Internal audit work cannot review all risks and activities across the organisations and therefore focuses resources on the areas of greatest risk and priority, as agreed through the annual audit plan. Beyond this general limitation, no specific scope limitations are reported.

- **The information supporting the conclusion**

A summary of the audit work supporting the conclusion is provided on pages 11-14 of this report.

- **Reliance on other assurance providers**

Intelligence and insight from external regulators and other assurance providers have informed audit planning and prioritisation; however, no specific reliance has been placed on the work of other assurance providers in forming this conclusion.

- **Use of the conclusion within the Annual Governance Statement**

The conclusion has been provided to the Chief Officer – Finance, Resources and Innovation and the OPCC Chief Finance Officer to support preparation of the Annual Governance Statement.

Executive Summary

- **Coverage of governance, risk management and control**

The conclusion provided on page 3 addresses the overall effectiveness of governance, risk management and control arrangements.

- **Conformance with professional standards**

Until 31 March 2025, internal audit work was delivered in accordance with the Public Sector Internal Audit Standards (PSIAS). SWAP's most recent External Quality Assessment, completed in December 2024, concluded that SWAP "generally conforms", the highest level of conformance available under the IIA Quality Assessment Manual.

From 1 April 2025, the Global Internal Audit Standards (GIAS), alongside the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government, came into effect. Conformance against these standards will be reported as part of the 2025/26 annual opinion.

Internal Audit Annual Opinion 2025/26

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

The Head of Internal Audit is required under Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note to provide an annual opinion on the adequacy and effectiveness of the organisation's framework of governance, risk management and internal control. This opinion is intended to support Avon and Somerset Constabulary and the Office of the Police and Crime Commissioner (OPCC) in preparing the Annual Governance Statement.

On the basis of all assurance opinions provided as a result of internal audit work completed during 2025/26, and having considered the adequacy and effectiveness of governance, risk management and control arrangements across the areas reviewed, I am able to provide a **Reasonable Assurance** opinion for Avon and Somerset Constabulary and the Office of the Police and Crime Commissioner.

Our opinion is a balanced assessment based on the outcomes of internal audit work completed during the year, together with knowledge gained through advisory work, follow-up activity and consideration of assurances provided by other sources. The opinion reflects the cumulative impact, significance and organisational risk profile of audit findings across the areas reviewed and should not be considered as a single point-in-time assessment or a simple aggregation of individual assurance ratings.

Whilst governance, risk management and control arrangements were found to be generally operating effectively across many areas reviewed during the year, a number of reviews identified opportunities to strengthen governance, oversight, monitoring, compliance and management information arrangements across both operational and corporate activities.

Six reviews completed during the year resulted in limited assurance opinions. These reviews identified weaknesses relating to oversight arrangements, compliance with established procedures, monitoring controls and the quality or completeness of management information. Common themes identified across audit activity included the need to further embed documented procedures and controls, strengthen assurance and monitoring processes, improve data quality and reporting arrangements, and continue the development and implementation of emerging frameworks and systems.

Whilst these findings highlighted areas requiring improvement, no areas reviewed during the year were assessed as representing a significant/high organisational risk. In addition, Internal Audit did not identify evidence of systemic organisational control failure across the areas reviewed. This distinction has been important in forming the overall Reasonable Assurance opinion.

Follow-up activity undertaken during the year demonstrated positive management engagement in implementing agreed improvements. In particular, follow-up work relating to Ammunition and Armoury Management identified that agreed actions had been implemented and that additional controls, monitoring arrangements and system improvements had strengthened the control environment. Follow-up reviews relating to Corporate Credit Cards and Criminal Justice also demonstrated continued management engagement in addressing previous findings and progressing wider organisational improvement activity.

Management actions have been agreed in all instances and progress will continue to be monitored through Internal Audit follow-up processes and Audit Committee reporting.

It is important to recognise that Internal Audit does not review all risks and assurances across Avon and Somerset Constabulary and the OPCC and therefore cannot provide absolute assurance on the overall control environment. The opinion is based on the work completed as part of the agreed Internal Audit Plan and should be considered alongside other sources of assurance available to the organisation.

The Annual Opinion has been informed by:

- completed audit work undertaken during 2025/26 which evaluated governance, risk management and control arrangements across a range of organisational systems, processes and activities;
- follow-up activity relating to agreed management actions;
- advisory and consultancy activity undertaken during the year;
- consideration of organisational change, emerging risks and significant programmes of work;
- information and assurances provided by other assurance providers, including external inspection and regulatory activity.

Whilst Internal Audit considers the breadth of audit coverage sufficient to support this opinion, coverage of some operational areas remains limited and the opinion should be considered in this context.

Summary of Audit Work 2025/26

Internal audit is one source of assurance. Where internal audit coverage is limited, assurance should also be obtained from other sources, including HMICFRS and internal management oversight, to support a comprehensive view of governance, risk management and control.

Table 1 summarises internal audit coverage against Avon and Somerset Constabulary's Police and Crime Plan during 2025/26.

Table 2 summarises how the 2025/26 Internal Audit Plan provides coverage across the key components of the Force Management Statement (FMS).



Audit Coverage

Figure 1: Audit Coverage by Corporate Priority

Police and Crime Plan	Coverage (Completed Audits)	Average Opinion of Completed Audits
Strengthen Neighbourhood Policing	Some	Limited
Reduce Violent Crime	None	
Prevent Crime	None	
Support Victims	None	
Improve Standards of Policing	Good	Reasonable

Figure 2: Audit Coverage by Police Area

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
FMS 1 – Finance	Good	Reasonable
FMS 2 – Wellbeing	Some	Limited
FMS 3 – Responding to the Public	Some	Limited
FMS 4 – Prevention and Deterrence	None	
FMS 5 – Investigations	Some	Non Opinion Audits
FMS 6 – Protection the Vulnerable	None	
FMS 7 – Managing Offenders	None	
FMS 8 – Managing Serious and Organised Crime	None	
FMS 9 – Major Events	None	
FMS 10 – Knowledge Management and ICT	Some	Limited
FMS 11 – Force-wide Functions	Good	Reasonable
FMS 12 – Collaboration	Some	Non Opinion Audits

Coverage	Description
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In Progress	Some aspects of audit coverage in progress
None	No audit coverage to date

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Summary of Audit Work 2025/26

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.

We keep our audit plans under continuous review to ensure we are auditing the right things at the right time.

No High Organisational Risk Areas Identified

During the course of the year, Internal Audit did not identify any areas considered to represent a significant/high organisational risk for Avon and Somerset Constabulary. Whilst six reviews resulted in limited assurance opinions, management actions were agreed in all instances to address identified control weaknesses and support continued improvement. Internal Audit did not identify evidence of systemic organisational control failure across the areas reviewed.

Limited Assurance Reviews and Follow-Up Activity

Six reviews completed during the year resulted in limited assurance opinions. These included reviews relating to Network Boundary Defences, Interpreters Value for Money, Overtime and Shift Allowances, Management of Officer Restrictions, Neighbourhood Policing and Public Engagement, and ICT Procurement and Contract Management. Whilst weaknesses were identified in governance, oversight, compliance, contract management, data quality and monitoring arrangements within these areas, Internal Audit did not identify evidence of systemic organisational control failure requiring escalation as a significant organisational risk.

Three targeted follow-up reviews were also completed during the year in areas previously receiving limited assurance opinions. Follow-up activity relating to Ammunition and Armoury Management identified that agreed actions had been implemented and that additional controls and monitoring arrangements had strengthened the control environment. Follow-up work relating to Corporate Credit Cards and Criminal Justice also demonstrated continued management engagement in addressing previous findings and progressing wider improvement activity.

Common Governance Themes

Common themes identified across audit work completed during the year included opportunities to strengthen governance and oversight arrangements, improve the consistency of documented controls and procedures, enhance data quality and management information, and further embed monitoring and assurance processes within operational and corporate activities.

A number of reviews also identified areas where governance frameworks, reporting arrangements and improvement activity were still developing or in the early stages of implementation. In several cases, planned system developments, revised policies, enhanced reporting tools and strengthened oversight arrangements had already been identified by management and were in progress at the time of audit review. Collectively, these findings highlighted opportunities to strengthen the control environment whilst not indicating fundamental

weaknesses in the overall framework of governance, risk management and internal control.

Agreed Actions

Throughout the year, the organisation has remained supportive of Internal Audit findings and responsive to agreed management actions. Actions arising from audit reviews continue to be monitored through established governance arrangements, with progress reported to senior management and the Joint Audit Committee. Follow-up activity forms part of the ongoing Internal Audit approach to providing assurance regarding the implementation of agreed improvements.

Changes to the Internal Audit Plan

The schedule provided at the end of this report contains a list of all audits agreed for delivery as part of the 2025/26 Audit Plan and the outturn to date. In total, fourteen reviews have been completed during the year, comprising eleven reviews from the 2025/26 plan and three reviews carried forward from the 2024/25 plan. At the time of reporting, one review was at reporting stage and two further audits remained in progress.

One review, ICT Disaster Recovery, was deferred to Quarter 2 of 2026/27 following discussion with the Section 151 Officers, as disaster recovery plans were in the process of being reviewed by management. It was agreed that the associated audit budget would be carried forward to support delivery of the review following completion of this work.

Summary of Audit Work 2025/26

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

Assurance Definitions

No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	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.
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.



Summary of Audit Opinion

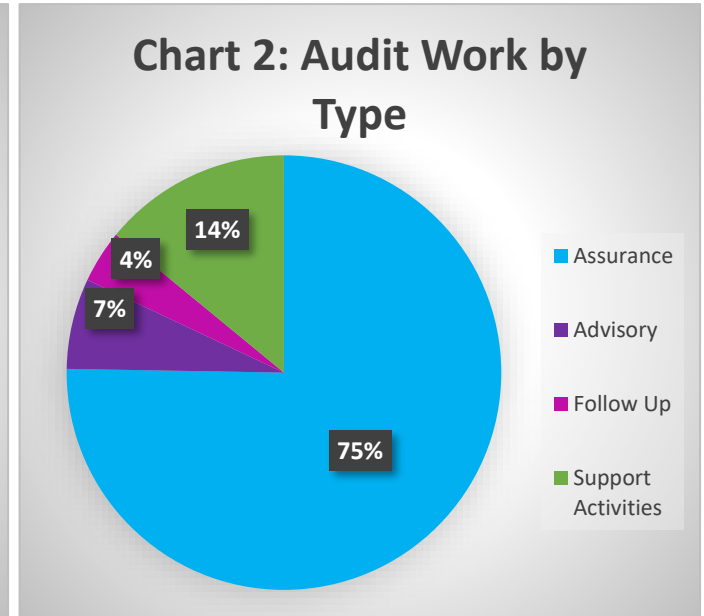
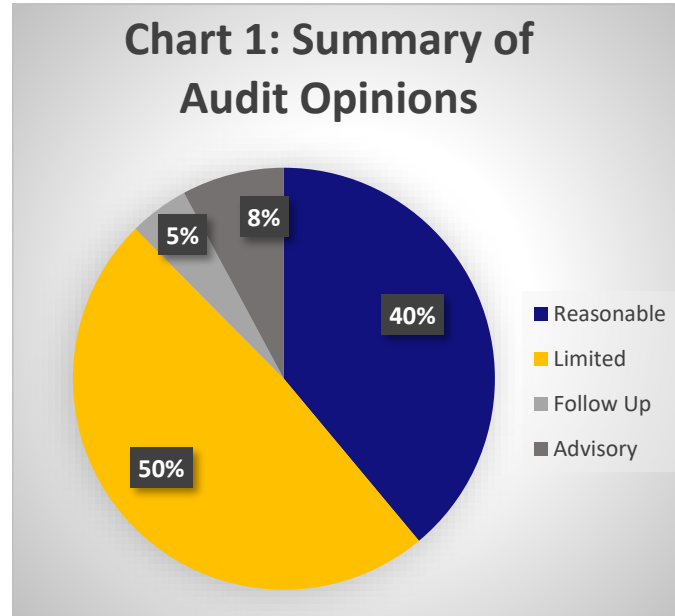


Chart 1 illustrates the distribution of assurance opinions across audit work completed during the year, based on financial cost.

Chart 2 summarises completed audit work by type. Whilst assurance activity remains the primary focus of Internal Audit, advisory work also supports the organisation in responding to emerging risks and change.

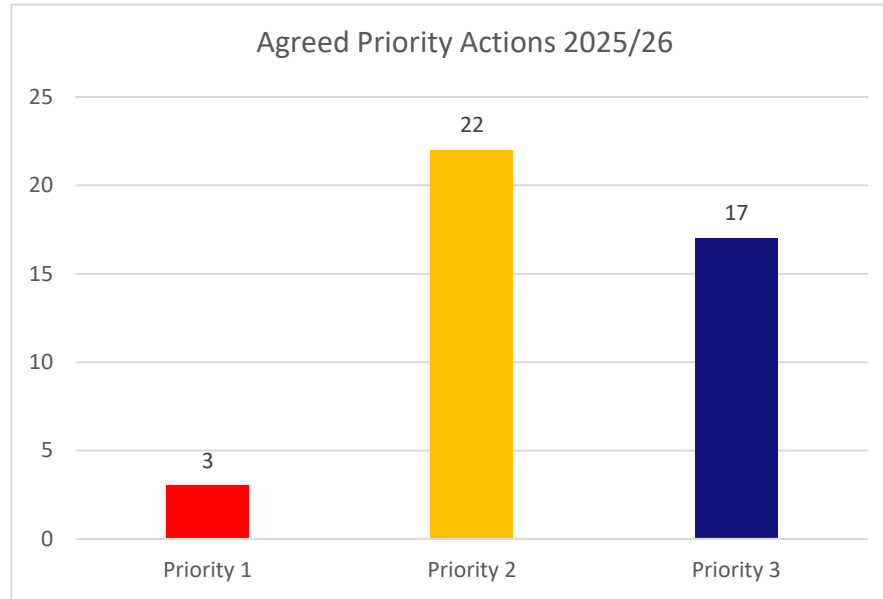
Summary of Audit Work 2025/26

Summary of Audit Actions by Priority



Priority Actions

Internal audit actions are prioritised on a scale of 1 to 3, with Priority 1 representing significant control weaknesses requiring immediate corrective action and Priority 3 representing lower-risk or administrative matters.



Added value refers to activities and support provided beyond the core Internal Audit Plan that enhance organisational insight, governance, risk management and operational effectiveness.



Added Value

Throughout the year, SWAP has sought to add value beyond the delivery of the agreed Internal Audit Plan by supporting improved governance, organisational insight and management oversight across Avon and Somerset Constabulary and the Office of the Police and Crime Commissioner (OPCC).

Governance and Oversight

Regular engagement has continued throughout the year with Chief Finance Officers, senior management and key stakeholders to support audit planning, risk identification and governance arrangements. Follow-up activity undertaken during the year has also supported management oversight of agreed actions and organisational improvement activity.

SWAP has continued to develop reporting dashboards and AuditBoard access to support transparency, oversight and real-time visibility of audit activity and agreed management actions. AuditBoard access has continued to support improved reporting and oversight for Committee Members and senior stakeholders.

Benchmarking and Insight

As part of audit work completed during the year, benchmarking information and wider sector insight have been used to provide additional context and comparative learning opportunities for the Force and OPCC. This has included engagement with the Police Audit Group, regional networks and wider SWAP partnerships. Data analytics techniques have also continued to be incorporated into audit work where appropriate to enhance testing, insight and reporting.

Collaboration and Advisory Support

SWAP has continued to support the organisation through advisory input, horizon scanning and regular updates on emerging risks and sector developments. This has included regular engagement with stakeholders in relation to Force Management Statement assurance mapping activity and ongoing governance developments.

SWAP's Counter Fraud Team has also continued to provide fraud awareness support and intelligence updates to assist the organisation in responding to emerging fraud risks and wider sector threats.

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
						Action		
						1	2	3
Completed Work								
* Knowledge Management and ICT	* Improve Standards of Policing.	Network Boundary Defences (2024/25) <i>To provide assurance that network boundary defences deployed by the Force effectively safeguard the network against internal and external security threats.</i>	Completed	Medium Limited	5	1	3	1
* Finance * Knowledge Management and ICT	* Improve Standards of Policing.	ICT Procurement and Contract Management <i>To provide assurance that the Force has effective systems and controls in place to ensure ICT procurement and contracts are appropriately managed and monitored across the Force.</i>	Completed	Medium Limited	4	2	2	0
* Finance	* Improve Standards of Policing.	Interpreters (2024/25) <i>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.</i>	Completed	High Limited	3	0	2	1
* Finance * Force-Wide Functions	* Improve Standards of Policing	Overtime and Shift Allowances <i>To assess the effectiveness and accuracy of controls over overtime and shift allowance payments.</i>	Completed	High Limited	5	0	2	3
* Wellbeing * Force-Wide Functions	* Improve Standards of Policing.	Management of Officer Restrictions <i>To provide assurance that the Force effectively manages police officers with medical, welfare, or operational restrictions in accordance with the agreed policy.</i>	Completed	High Limited	2	0	1	1
* Responding to the Public * Force-Wide Functions	* Strengthen Neighbourhood Policing * Improve Standards of Policing.	Neighbourhood Policing and Public Engagement <i>To provide assurance that the Force is delivering the Neighbourhood Policing Guarantee through consistent, visible, and community-focused neighbourhood policing that enhances public confidence and strengthens local safety.</i>	Completed	High Limited	3	0	2	1

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
						Action		
						1	2	3
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Payroll and Expenses <i>To provide assurance that key financial controls relating to payroll and Chief Officer and OPCC expenses are operating effectively.</i>	Completed	Low Reasonable	7	0	2	5
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Property Stores and Records Management (2024/25) <i>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.</i>	Completed	Low Reasonable	6	0	4	2
* Force-Wide Functions	* Improve Standards of Policing.	Hybrid Working <i>To provide assurance that the Force has an effective hybrid working model in terms of governance, operational efficiency, compliance, data security and overall performance.</i>	Completed	Low Reasonable	3	0	2	1
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Benefits Realisation <i>To provide assurance that the benefit realisation process is implemented effectively and to identify any areas for improvement.</i>	Completed	High Reasonable	4	0	2	2
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Corporate Credit Cards <i>To provide assurance that the agreed actions to mitigate against the risk exposure identified within the 2024/25 Limited opinion audit of Corporate Credit Cards have been implemented.</i>	Completed	Follow Up	N/A	-	-	-
* Investigations	* Improve Standards of Policing.	Criminal Justice <i>To provide assurance that the agreed actions to mitigate against the risk exposure identified within the 2023/24 Limited opinion audit of Criminal Justice have been implemented.</i>	Completed	Follow Up	N/A	-	-	-

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
						Action		
						1	2	3
* Force-Wide Functions	* Improve Standards of Policing.	Ammunition and Armoury Management <i>To provide assurance that the actions agreed to mitigate against the risk exposure identified within the May 2025 limited assurance opinion audit of Ammunition and Armoury Management have been implemented.</i>	Completed	Follow Up	N/A	-	-	-
* Force-Wide Functions *Collaboration	* Improve Standards of Policing.	Force Management Statement & Assurance Mapping <i>To review all sources of supporting evidence for the completion of the Constabulary's Force Management Statement and identify any gaps in assurance.</i>	Completed	Advisory	N/A	-	-	-
* Force-Wide Functions	* Improve Standards of Policing.	Follow Up of Agreed Actions	Completed	Support Activities	N/A	-	-	-
* Force-Wide Functions	* Improve Standards of Policing.	Planning, Reporting and Advice	Completed	Support Activities	N/A	-	-	-
Reporting								
* Finance * Force-Wide Functions	* Improve Standards of Policing.	Workforce Planning <i>To provide assurance that the Force has controls in place to effectively plan, manage and optimise their workforce to meet current and future organisational demands.</i>	Discussion	Fieldwork has now been completed, and the review is currently progressing through the reporting process.				
In Progress								
*Finance	* Improve Standards of Policing.	Regional Motor Insurance <i>To review and benchmark force arrangements for managing motor insurance risks, identifying best practice, control weaknesses, and opportunities for improvement to support future tendering and any potential collaboration opportunities.</i>	Fieldwork	Initial delays in receiving the necessary evidence from other forces to progress the review were experienced.				

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 =	↔	3 =
						Major		Action
						1	2	3
*Collaboration	* Improve Standards of Policing.	Regional Collaboration Governance Review <i>To provide an evaluation of regional collaboration governance; identifying any inefficiencies or more effective ways of working within the current framework.</i>	Fieldwork					
Audits Deferred/Removed								
*Force-Wide Functions *Collaborations	* Improve Standards of Policing.	ICT Disaster Recovery	Deferred					
						Following discussions with the S151 Officers, it was agreed that as the disaster recovery plans were in the process of being reviewed, this audit would be deferred to Q2 2026/27 and the budget carried forward.		



**AVON &
SOMERSET**
POLICE & CRIME
COMMISSIONER



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

Report of Internal Audit Activity – June 2026

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 April 2026, the following audit has been completed:

- ICT Procurement and Contract Management
- Payroll and Expenses
- Management of Officer Restrictions
- Neighbourhood Policing and Public Engagement
- Force Management Statement (FMS) and Assurance Mapping
- Interpreters Follow Up
- Transitional Regional Briefing

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	2025/26 Performance	2026/27 Performance
<u>Delivery of Annual Audit Plan</u>		
Completed	68%	2%
Reporting	8%	0%
In Progress	6%	17%
Not Yet Due	0%	70%
Deferred	7%	0%
Ongoing Support (Planning, reporting & Advice)	11%	11%

All audits within the 2025/26 Internal Audit Plan have now been completed with the exception of three reviews. Workforce Planning has progressed significantly, with fieldwork completed and the draft report currently being prepared. The Regional Motor Insurance review remains in progress following initial delays in obtaining the

Executive Summary

necessary evidence from partner forces. The Regional Collaboration Governance review is also in progress, with some delays experienced due to the availability of senior officers from across the region required to support the review.

Progress against the 2026/27 Internal Audit Plan is on track. Two Q1 audits, Interpreters Follow-Up and Transitional Regional Briefing, have been completed. The remaining Q1 reviews, Cyber Security and Incident Response and Mandatory and Ongoing Training, are currently in progress.

Internal Audit Plan Progress 2025/26

Appendix A

Audit Area	Period	Estimated Cost	Status	Opinion	No of Actions	1	2	3
2025/26								
Overtime and Shift Allowances	Q1	£4,920	Completed	Limited	5	0	2	3
ICT Procurement and Contract Management	Q3	£6,150	Completed	Limited	4	2	2	0
Management of Officer Restrictions	Q3	£6,150	Completed	Limited	2	0	1	1
Neighbourhood Policing and Public Engagement – Implementation and Change Effectiveness Review	Q4	£4,920	Completed	Limited	3	0	2	1
Hybrid Working	Q1	£6,150	Completed	Reasonable	3	0	2	1
Benefits Realisation	Q2	£6,150	Completed	Reasonable	4	0	2	2
Payroll and Expenses	Q3	£6,150	Completed	Reasonable	7	0	2	5
Corporate Credit Cards Follow Up	Q1	£615	Completed	Follow Up	N/A	-	-	-
Criminal Justice Follow Up	Q2	£1,025	Completed	Follow Up	N/A	-	-	-
Ammunition and Armoury Management Follow Up	Q3	£1,230	Completed	Follow Up	N/A	-	-	-
FMS Assurance Mapping	Q4	£4,920	Completed	Advisory	N/A	-	-	-
Workforce Planning	Q3	£6,150	Reporting	-	-	-	-	-
Regional Motor Insurance	Q3	£2,050	In Progress	-	-	-	-	-
Regional Collaboration Governance Review	Q4	£2,050	In Progress	-	-	-	-	-
ICT Disaster Recovery	Q2	£4,920	Deferred	-	-	-	-	-



SWAP work is completed to comply with the mandatory elements of the IIA's International Professional Practices Framework, further guided by interpretation provided by the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.



Audit Area	Period	Estimated Cost	Status	Opinion	No of Actions	1	2	3
2026/27								
Interpreters – Follow Up	Q1	£1,266	Completed	Follow Up	N/A	-	-	-
Transitional Regional Briefing	Q1	£337	Completed	Advisory	N/A	-	-	-
Cyber Security and Incident Response	Q1	£6,330	In Progress	-	-	-	-	-
Mandatory and Ongoing Training	Q1	£6,330	In Progress	-	-	-	-	-
Network Boundary Defences – Follow Up	Q2	£1,266	Not Yet Due	-	-	-	-	-
Litigation Activity	Q2	£6,330	Not Yet Due	-	-	-	-	-
Personal Issue of Assets	Q2	£6,330	Not Yet Due	-	-	-	-	-



Audit Objective

To review all sources of supporting evidence for the completion of the Constabulary's Force Management Statement and identify any gaps in assurance.

Executive Summary	Assurance Opinion	Organisational Risk Assessment	Medium
<p>The Joint Audit Committee (JAC) and Senior Management commissioned an advisory (non-assurance) review with two objectives: (1) to assess the Force Management System (FMS), and (2) to map the sources of assurance across all areas of the FMS. The aim was to provide both management and JAC with confidence that the process is operating effectively and efficiently, while also informing future internal audit planning. Although the two elements of the review are related, the Assurance Map, including the insights from its production, should not be interpreted as a measure of the effectiveness of the FMS process itself.</p> <p>While established processes are in place to support the production of the FMS, a number of opportunities were identified to further strengthen resilience in the process, the validation of underlying data, governance arrangements, continuous improvement and the completeness of assurance mapping. Addressing these areas would help improve confidence that the FMS is supported by robust and independently verified evidence.</p>	<p>Advisory - This piece of work is related to advice and no assurance opinion is required.</p>	<p>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.</p>	

Key Conclusions	Audit Scope
 <p>Significant work is undertaken to ensure the annual FMS is produced and submitted, and the processes supporting the 2025 submission and development of the 2026 FMS were generally sound. Opportunities were identified to further strengthen process resilience, validation of data and evidence, governance and approval arrangements, and the use of feedback to support continuous improvement. Addressing these areas would enhance the overall robustness of the FMS process and improve confidence in supporting evidence.</p>	<p>The audit considered the following:</p> <ul style="list-style-type: none"> Review the processes and documentation in place to support the Force's 2025 FMS submission, alongside the production of the 2026 FMS. Map the sources of assurance across all areas of the FMS. <p>The Assurance Map is based on information provided by management and is not a measure of control effectiveness or quality. We did not independently verify the sources cited, and the assigned levels reflect management's assessment of how controls are functioning, supported by auditor judgement.</p>
 <p>The FMS comprises of 12 core areas and over 40 sub-areas, supported by designated business leads. All leads were asked to identify sources of assurance across their areas, which were then categorised into the three lines of assurance and external assurance to produce an Assurance Map. Around 70% of business leads responded within the one-month deadline provided.</p> <p>The responses indicate generally strong first-line controls and management self-assessment where information was provided. However, gaps in the information provided, including across some high-risk operational and safeguarding areas, may mask the full risk profile. There are also indications of potential over-assurance within the second line, while limited internal audit and external coverage highlight opportunities to strengthen independent validation of controls. The detailed findings and insights are set out in the appendices below to inform management and JAC members, and to support SWAP's internal audit planning.</p>	

Conclusion

As this was an advisory review, no formal actions have been raised. However, a number of improvement areas have been identified which, if addressed, would strengthen the resilience, governance, and credibility of the FMS process. In particular, management should consider the extent to which the FMS is supported by complete, validated, and independently assured evidence, especially in higher-risk areas where assurance mapping is currently incomplete.

The Assurance Map and insights generated from this exercise will also be used to inform internal audit planning. Areas where internal audit activity could add value, provide additional assurance, and strengthen the overall control environment are outlined in Section 2.1 of Appendix 1 below.



1.1 Production of the Force Management Statement.

The Delivery Manager – Portfolio is responsible for the production of the FMS. While multiple stakeholders contribute to the process, there is a significant reliance on this role to coordinate inputs, manage timelines, and produce the final submission. This creates a potential single point of failure, with key knowledge, assumptions, and data sources concentrated in one individual.

As a result, progress may be impacted if they are unavailable, and there may be reduced continuity in the explanation and supporting rationale of the FMS under external scrutiny. It may also increase the risk of errors, inconsistencies, or limited challenge within the process.

The Force would benefit from further distributing responsibility, documenting key processes, and strengthening resilience arrangements to support continuity.

1.2 Checking the accuracy of the Force Management Statement.

Once information is collated from business leads (typically in autumn/early winter) for the FMS, the Delivery Manager – Portfolio undertakes a quality assurance review. This is largely focused on sense checking the narrative and ensuring clarity and grammatical accuracy. However, the underlying data and information are not formally validated, as responsibility for accuracy currently sits with the contributing business leads.

As the FMS is a critical, evidence-based document that informs strategic decision making and is subject to scrutiny bodies such as HMICFRS, reliance on unverified inputs may present a risk to the overall robustness of the supporting evidence. We recognise that it may not be practical to validate all information provided; however, the Force would benefit from introducing a more robust and proportionate approach to verifying the accuracy of statements, data, and assumptions, for example through targeted sample or dip checking.

1.3 Approval of the Force Management Statement.

A draft of the FMS is submitted by the Delivery Manager – Portfolio to the Chief Officer Group (COG) via email in late winter/early spring for approval.

Given its significance, the FMS would benefit from more formalised review and approval through an established governance forum. As a strategic, organisation-wide assessment, structured governance would support senior-level accountability, provide greater opportunity for challenge and scrutiny of assumptions, data, and conclusions, and help ensure alignment with wider strategy, risk, and financial planning.

Formal governance oversight may also enhance organisational buy-in and strengthen the overall credibility of the FMS, particularly with external inspectors such as HMICFRS, who expect clear evidence of review, challenge, and sign off. Without this, there is a risk the FMS may be perceived as a less formal or fully endorsed corporate position.

1.4 HMICFRS feedback.

HMICFRS provides feedback on the FMS in the summer, which is circulated by the Delivery Manager – Portfolio to the Chief Officer Group (COG) via email. The feedback relates to the FMS submission itself rather than how effectively the Force is operating. Of the seven areas of the submission assessed by HMICFRS, one was rated outstanding, five were rated good, and one was assessed as adequate.

We were advised that areas assessed as ‘Requires Improvement’ or ‘Inadequate’ are prioritised and taken into account in the development of the next FMS. While this is appropriate, the Force would benefit from taking a more comprehensive approach to HMICFRS feedback, including consideration of areas assessed as ‘Good’.

Broadening the use of feedback would support continuous improvement by identifying opportunities to enhance clarity, strengthen the evidence base, and further develop areas already performing well, helping to ensure the FMS remains robust, consistent, and aligned with evolving expectations, helping to further strengthen the overall quality and credibility of the FMS.



2.1 Assurance Map.

There are 12 core FMS areas, supported by more than 40 additional sub-areas at Avon & Somerset Police (see Appendix 3). Each core area and sub-area is assigned a business lead responsible for contributing to the FMS, with some leads overseeing multiple areas.

Business leads were asked to identify the sources of assurance in place for their respective areas (for example, management controls, compliance checks, internal audit, external audit, and inspections). These were categorised across the first, second, and third lines of assurance, as well as external assurance, and used to develop an Assurance Map (see Appendices 2 and 3). An explanation of the different sources of assurance is set out below:

- **First line assurance** relates to the day-to-day management of risk and operation of controls. This typically includes performing key controls, reviewing outputs, monitoring performance, investigating and resolving exceptions, supervisory review and sign-off, self-assessment of compliance, and escalation of issues where appropriate.
- **Second line assurance** relates to oversight and challenge functions. This includes setting policies and frameworks, defining control standards, monitoring compliance, reviewing risk reporting, conducting thematic or targeted control reviews, and escalating concerns to senior leadership. This is typically delivered through committees, boards, and governance groups.
- **Third line assurance** refers to independent internal audit activity (SWAP audits) completed over a three-year period (from March 2023), providing objective assurance on governance, risk management, and controls. Internal audits in progress at the time of review have not been included.
- **External assurance** includes assurance provided by parties outside the organisation, such as regulators, inspections, certification bodies, or other independent external reviews (e.g., HMICFRS inspections).

Approximately 70% of business leads responded within the one-month deadline given. The key findings and insights from this exercise are set out below and will inform management, the Joint Audit Committee (JAC), and internal audit planning:

- Where data was available, first-line controls are reported by management as generally strong, with most areas rated 'Good'. However, 6/12 (50%) core FMS areas were missing some or all information, which may mask vulnerabilities and limit the completeness of the overall risk profile.
- A 'Good' assessment in the second line may indicate a high level of oversight activity, with five or more sources of assurance identified in some areas. This presents an opportunity to review whether governance activity is proportionate and focussed on process effectiveness and outcomes.
- Internal audit coverage is limited across most FMS areas, with only two areas achieved a 'Good' level of assurance and 'Some' coverage being most common. Third-line assurance also relies in some cases on single audits spanning multiple core areas. For example, the Protecting the Vulnerable section (FMS 6) is informed by a single internal audit (Victim Support Services, April 2024), which may not provide sufficient depth of coverage across all associated risks.

Analysis of the Assurance Map highlights several areas where internal audit activity could provide valuable assurance and strengthen the overall control environment, including:

- **FMS 3 – Responding to the Public:** No internal audits of core, high-risk operational functions (including Enquiry Office, Control Room, Patrol, and Desk-Based Investigations) have been completed in the past three years, despite their significant reputational impact.
- **FMS 5 – Investigations:** This area, which is critical to confidence in the criminal justice system, is supported by limited third-line assurance overall.
- **FMS 6 – Protecting the Vulnerable:** Third-line assurance is heavily reliant on a single audit, which may not provide sufficient depth of coverage across multiple risk areas.
- **FMS 7 – Managing Offenders:** No internal audit has been undertaken in this area in the last three years, despite its importance to public protection and heightened scrutiny.
- **FMS 9 – Major Events (Public Order):** No third-line assurance is in place, despite the high operational and reputational risks associated with this area.
- **FMS 10 – Knowledge Management and ICT (Business Intelligence):** No internal audit coverage is in place for Business Intelligence, a function central to decision-making, statutory reporting, performance monitoring, and risk management.
- **FMS 11 – Force-wide Functions:** No internal audits have been completed in areas such as Citizens in Policing or Professional Standards & Vetting, which presents operational, safeguarding, and cultural risks.

While management self-assurance is reported as strong in many areas, the combination of incomplete responses, limited internal audit coverage, and variable external assurance indicates opportunities to strengthen independent validation and provide a more comprehensive and balanced assurance framework.



Appendix 2

Force Management Statement Summarised Assurance Map.

Police Area	Avg. Coverage of First Line Assurance	Avg. Coverage of Second Line Assurance	Avg. Coverage of Third Line (SWAP) Assurance Over 3yr Period	Avg. SWAP Assurance Opinion Over 3yr Period	Avg. Coverage of External Assurance	Avg. Management's Self-Assessment of Assurance
FMS 1 – Finance	Good	Good	Good	Reasonable	Some	Substantial
FMS 2 – Wellbeing	Good	Good	Some	Reasonable	Adequate	Reasonable
FMS 3 – Responding to the Public	Good*	Good*	None	N/A	Some*	Reasonable*
FMS 4 – Prevention and Deterrence	Not Provided	Not Provided	None	N/A	Some*	Not Provided
FMS 5 – Investigations	Good	Good	Some	Limited	Some	Reasonable
FMS 6 – Protecting the Vulnerable	Good*	Some*	Some	Reasonable	Some*	Reasonable*
FMS 7 – Managing Offenders	Some	Good	None	N/A	Some	Reasonable
FMS 8 – Managing Serious Organised Crime	Not Provided	Not Provided	Some	Advisory	Some*	Not Provided
FMS 9 – Major Events	Good	Adequate	Some	Reasonable	Adequate	Substantial
FMS 10 – Knowledge Management and ICT	Good*	Some*	Adequate	Reasonable	Some*	Reasonable*
FMS 11 – Force-wide Functions	Good	Adequate	Some	Reasonable	Some	Reasonable
FMS 12 – Collaborations	Some	Some	Adequate	Advisory	Some	Limited

Coverage	Description
Good	5 or more sources of assurance cited.
Adequate	3 or 4 sources of assurance cited.
Some	1 or 2 sources of assurance cited
None	No coverage to date.
Not Provided	No sources of assurance were provided. This does not necessarily indicate an absence of controls or assurance activity.

Assurance	Description
Substantial	Sound system of governance, risk management and controls exists.
Reasonable	Generally sound system of governance, risk management and controls in place.
Limited	Significant gaps, weaknesses or non-compliance identified.
No Assurance	Fundamental gaps, weaknesses or non-compliance identified
Advisory	Advisory work was completed and no assurance opinion is provided.

* Information was not provided in some areas (see Appendix 3). Averages have been calculated based on available responses only. This may limit completeness of the overall assessment



Appendix 3

Force Management Statement Detailed Assurance Map.

This appendix provides a detailed breakdown of assurance coverage across FMS core areas and sub areas, based on information provided by business leads. The table reflects identified sources of assurance and does not assess the effectiveness of controls.

Police Area	Coverage of First Line Assurance	Coverage of Second Line Assurance	Coverage of Third Line (SWAP) Assurance Over 3yr Period	SWAP Avg. Assurance Opinion Over 3yr Period	Coverage of External Assurance	Management's Self-Assessment of Assurance
FMS 1 - Finance	Good	Good	Good	Reasonable	Some	Substantial
FMS 2 - Wellbeing	Good	Good	Some	Reasonable	Adequate	Reasonable
FMS 3 - Responding to the Public (avg. of sub-areas)	Good	Good	None	N/A	Some	Reasonable
3.1 - Enquiry Office	Good	Some	None	N/A	Some	Reasonable
3.2 - Control Room	Good	Good	None	N/A	Some	Reasonable
3.2 - Patrol	Good	Good	None	N/A	Some	Reasonable
3.3 - Desk Based Investigation Team	Not Provided	Not Provided	None	N/A	Some	Not Provided
FMS 4 - Prevention and Deterrence (avg. of sub areas)	Not Provided	Not Provided	None	N/A	Some	Not Provided
4.1 - Neighbourhood Policing	Not Provided	Not Provided	None	N/A	Some	Not Provided
FMS 5 - Investigations (avg. of core and sub areas)	Good	Good	Some	Limited	Some	Reasonable
5.0 - Investigations	Adequate	Adequate	Some	Limited	Some	Reasonable
5.1 - Digital Online Crime	Good	Some	None	N/A	Adequate	Reasonable
5.2 - Custody	Adequate	Good	None	N/A	Some	Reasonable
5.3 - Detainee Investigation Team	Good	Good	None	N/A	Some	Reasonable
5.4 - Criminal Justice - Case Progression	Good	Good	Some	Limited	Good	Substantial
5.6 - Criminal Justice - Road Safety Support Unit	Good	Some	Some	Advisory	Some	Reasonable
5.7 - Forensics	Good	Some	Some	Advisory	Good	Substantial
5.8 - Intelligence	Good	Good	None	N/A	Some	Reasonable
FMS 6 - Protecting the Vulnerable (avg. of sub areas)	Good	Some	Some	Reasonable	Some	Reasonable
6.1 - Safeguarding	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.2 - Domestic Abuse	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.3 - Child Protection	Good	Some	Some	Reasonable	Good	Substantial
6.4 - Adults at Risk	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.5 - Rape and Serious Sexual Offences (RASSO)	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.6 - Hate Crime	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.7 - Female Genital Mutilation (FGM)	Adequate	Some	Some	Reasonable	Some	Limited

Force Management Statement (FMS) and Assurance Mapping – Final Report – April 2026



Police Area	Coverage of First Line Assurance	Coverage of Second Line Assurance	Coverage of Third Line (SWAP) Assurance Over 3yr Period	SWAP Avg. Assurance Opinion Over 3yr Period	Coverage of External Assurance	Management's Self-Assessment of Assurance
6.8 - Forced Marriage and Honour Base Killings	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.9 - Modern Slavery Human Trafficking	Good	Some	Some	Reasonable	Adequate	Reasonable
6.10 - Missing People	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.11 - Stalking & Harassment	Good	Good	Some	Reasonable	Adequate	Reasonable
6.12 - Mental Health	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
6.13 – Sex Work	Adequate	Some	Some	Reasonable	Some	Limited
6.14 - Violence Against Woman and Girls (VAWG)	Not Provided	Not Provided	Some	Reasonable	Some	Not Provided
FMS 7 - Managing Offenders (avg. of sub areas)	Some	Good	None	N/A	Some	Reasonable
7.1 - Integrated Offender Management	Some	Good	None	N/A	Some	Reasonable
FMS 8 - Managing Serious Organised Crime	Not Provided	Not Provided	Some	Advisory	Some	Not Provided
FMS 9 - Major Events (avg. of sub areas)	Good	Adequate	Some	Reasonable	Adequate	Substantial
9.1 - Public Order	Good	Adequate	None	N/A	Some	Substantial
9.2 - Civil Contingencies	Good	Adequate	Some	Reasonable	Good	Substantial
9.3 - Terrorism	Good	Good	None	N/A	Good	Substantial
9.4 - Armed Policing	Good	Good	Some	Reasonable	Adequate	Substantial
9.5 - Roads Policing	Good	Some	Some	Reasonable	Adequate	Substantial
FMS 10 - Knowledge Management & ICT (avg. of sub areas)	Good	Some	Adequate	Reasonable	Some	Reasonable
10.1 - ICT & Digital	Not Provided	Not Provided	Adequate	Reasonable	Some	Not Provided
10.2 - Business Intelligence	Good	Some	None	N/A	Some	Reasonable
FMS 11 - Force-wide Functions (avg. of sub areas)	Good	Adequate	Some	Reasonable	Some	Reasonable
11.1 - HR Ops / Org Dev / Learning	Good	Good	Adequate	Reasonable	Some	Reasonable
11.2 - PSD & Vetting	Good	Good	None	N/A	Some	Substantial
11.3 - Procurement	Good	Adequate	Some	Limited	Some	Reasonable
11.4 - Legal Services	Good	Good	None	N/A	Some	Reasonable
11.5 - Information Governance & Compliance	Good	Adequate	Some	Reasonable	Adequate	Reasonable
11.6 - Estates	Good	Good	Some	Advisory	Some	Substantial
11.7 - Fleet	Good	Adequate	Some	Advisory	Some	Not Provided
11.8 - Citizens in Policing	Good	Some	None	N/A	Some	Reasonable
FMS 12 - Collaborations (avg. of sub areas)	Some	Some	Adequate	Advisory	Some	Limited
12.1 - Collaborations - Major Crime Investigation Unit	Some	Some	Adequate	Advisory	Some	Limited

Audit Objective

To provide assurance that the Force effectively manages police officers with medical, welfare, or operational restrictions in accordance with the agreed policy.

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	1
Priority 3	1
Total	2

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



A Functional Assessment and Risk Assessment form must be completed by the employee being placed on restrictive duties and their line manager. These forms record key information, including the employee's medical condition, capability, Occupational Health advice, role activities, risk control measures, and relevant safety arrangements, as well as review dates for the restrictions. Testing of a sample of restricted officers identified instances where these forms had not been completed or were missing. Failure to complete these forms may result in employees being assigned tasks that are unsuitable for their medical condition, insufficient consideration of appropriate control measures, and potential non-compliance with health and safety legislation, thereby exposing the Force to health, legal, financial and reputational risks.



The current Moderated Duties policy does not fully reflect current processes or systems in use. These gaps have been addressed in the new Limited Duties policy, which is expected to be approved and operational for the 2026/27 financial year. However, the Limited Duties policy itself requires updating to reflect the correct system recording requirements, as it currently states that information should be recorded in SAP, which is not the case.



The Force is developing two Qlik applications to monitor establishment levels and deployability across patrol teams, with plans to extend this to other areas in the future. These applications, together with the planned People Data Report to the Constabulary Management Board, are expected to improve viability of workforce data, support evidence-based decision-making, and strengthen leadership oversight. These initiatives are expected to be operational by the end of the 2025/26 financial year.

Audit Scope

The audit considered the following:

- The formal policy or procedure for managing officers with medical, welfare, or operational restrictions and compliance with the requirements set out within it.
- Whether officers on restricted duties are appropriately recorded and documented.
- Mitigations in place to manage the operational and welfare risks associated with restricted officers.
- Monitoring, review, and oversight arrangements for restricted officers.

Conclusion

Our review identified weaknesses in the application of key processes. In particular, instances where Functional and Risk Assessment forms had not been completed indicate that current controls are not always being followed, which may limit the Force's ability to ensure duties are appropriate and risks are effectively managed. In addition, the Limited Duties policy does not fully reflect the correct system used to record restrictions, which may lead to confusion or inconsistent practice. The Force plans to transition the restricted duties process onto Oracle in November 2026, where system workflows will mandate the completion of forms and prevent omissions, thereby improving compliance. In the meantime, interim measures are needed to ensure all forms are completed until the Oracle process is in place. The development of new Qlik applications and enhanced workforce reporting to the Constabulary Management Board is expected to strengthen oversight of establishment levels and deployability once implemented in the 2026/27 financial year.



1.1 Functional Assessment and Risk Assessment forms.	1.1a Action												
<p>At the time of testing (January 2026), the Force was in the process of transitioning from its Moderated Duties policy to a Limited Duties policy. The new Limited Duties policy was under review by Legal Services and is expected to be approved and operational for the 2026/27 financial year. As a result, testing was performed against the requirements of the Moderated Duties policy.</p> <p>Under both the Moderated Duties and Limited Duties policy, a Functional Assessment and Risk Assessment form is to be completed by the employee being placed on restrictive duties and their line manager. The Functional Assessment form records the medical condition(s) relevant to the restriction(s), the duties currently undertaken by the employee and their capability, and any advice or guidance provided by Occupational Health. The Risk Assessment form records the employee's role activities and the control measures in place to manage risks associated with the employee's condition. It also includes other relevant information, such as accident and injury procedures, fire safety and first aid arrangements, and the review dates for the restrictions.</p> <p>A report of officers on restricted duties was provided. As of 16th January 2026, 59 officers were recorded as being on restricted duties. A sample of six (c.10%) was selected and tested against the requirements set out under the Moderated Duties policy. The findings are summarised below:</p> <ul style="list-style-type: none"> ▪ In two of the six cases reviewed, neither a Functional Assessment nor a Risk Assessment had been completed. ▪ In one instance, neither the Functional Assessment nor the Risk Assessment forms were held by HR. The individual's line manager was contacted; however, no response was received. As a result, it could not be confirmed whether the forms had been completed. ▪ In one case, the individual was placed on restricted duties for a period of one week. We were told that, because of the short duration, a Functional Assessment and Risk Assessment were not completed. While short-term restrictions may lower the risk, these assessments should still have been carried out. ▪ In another case, the individual was on long-term sick leave, and we were informed that the process could not be completed until they returned to work. ▪ In one case, the individual had entered the ill-health retirement process and, as a result, a Functional Assessment and Risk Assessment were not required. <p>Because our sample found that forms were not completed or were missing, we were unable to verify whether these officers were appropriately assessed or whether controls and moderations were fully in place.</p> <p>Failure to complete a Functional Assessment and/or Risk Assessment may result in employees on restricted duties being assigned tasks that are not appropriate for their medical condition, potentially impacting their health and safety or that of others. It may also lead to inadequate consideration of necessary control measures and adjustments to duties. In addition, the absence of these assessments reduces the documented evidence supporting management decisions and may result in non-compliance with relevant health and safety legislation, which could lead to financial, legal and reputation risk to the Force.</p> <p>When queried as to why these forms were not being completed when required, we were informed that one contributing factor may be that the forms are separate documents from the policy and may therefore be overlooked. The Force plans to move the restricted duties process onto Oracle in November 2026, at which point system workflows will require the forms to be completed and will prevent them from being omitted, thereby improving compliance. As an interim measure, however, the Force should ensure that these forms are completed for all officers recorded as being on restricted duties.</p>	<p>The Director of People and Organisational Development to ensure that all officers recorded as being on restricted duties have completed Functional Assessment and Risk Assessment forms, and that these are stored centrally with HR.</p> <table border="1" data-bbox="1541 1236 2134 1430"> <tr> <td data-bbox="1541 1236 1691 1284">Priority</td> <td data-bbox="1691 1236 1848 1284">2</td> <td data-bbox="1848 1236 2004 1284">SWAP Ref.</td> <td data-bbox="2004 1236 2134 1284">AP#9094</td> </tr> <tr> <td data-bbox="1541 1284 1848 1380">Responsible Officer</td> <td colspan="3" data-bbox="1848 1284 2134 1380">Director of People and Organisational Development</td> </tr> <tr> <td data-bbox="1541 1380 1848 1430">Timescale</td> <td colspan="3" data-bbox="1848 1380 2134 1430">31/05/2026</td> </tr> </table>	Priority	2	SWAP Ref.	AP#9094	Responsible Officer	Director of People and Organisational Development			Timescale	31/05/2026		
Priority	2	SWAP Ref.	AP#9094										
Responsible Officer	Director of People and Organisational Development												
Timescale	31/05/2026												



1.2 Recording of restricted officers.

Both the Moderated Duties policy and the new Limited Duties policy state that SAP must be updated with any relevant restrictions. As part of our review, we sought to confirm that this had been completed for the sample of six individuals selected. However, the HR Business Partner advised that this information is not recorded in SAP. Instead, it is captured within GRS (the Force's duties management system), and evidence was provided to support this. Therefore, the policy will need to be updated to accurately reflect current practice.

1.2a	Action		
	The Director of People and Organisational Development to update the Limited Duties policy to reflect the correct system for recording restricted duties, replacing references to SAP with the Force's duties management system.		
Priority	3	SWAP Ref.	AP#9095
Responsible Officer	Director of People and Organisational Development		
Timescale	30/04/2026		

1.3 Visibility and governance of restricted officers.

A Qlik Basic Command Unit (BCU) Force Strength application is being developed to monitor deployability levels across BCUs. At the time of testing, the app had been developed but was not yet live, as the Force was awaiting feedback from BCUs and Local Policing Area users regarding usability and understanding. It is expected to go live by the end of the financial year. The app is primarily focused on patrol teams, with potential to expand to other areas in the future. Data is currently refreshed on a monthly basis, although this may change if more frequent updates are considered appropriate. The app also incorporates skillset data and allows trends to be monitored over time. It is intended for use by Chief Inspectors and above, and potentially Inspectors.

In addition, the Force is developing a Future Establishment app to provide a forward-looking view of establishment levels, initially for patrol teams, with the intention to extend this across the organisation at a later stage. The app will include information on vacancies, appointments and joiners, transfers, sickness, and other workforce factors. The app is currently in development and timescales for launch have not yet been confirmed.

Prior to the development of these apps, establishment and deployability were managed locally on a team-by-team basis, which carried a higher risk of inconsistency, inaccuracy, and duplication across the organisation. The introduction of these applications should improve data accuracy and consistency, supporting more informed decision-making and workforce planning. This has been enabled by a process change introduced in late 2025, which replaced the manual reporting of restrictions with a Microsoft Forms solution, allowing for centralised data capture and reporting.

A People Data Report is also being developed, which will capture information such as officer and staff leavers and reasons for leaving, establishment positions, vacancies, recruitment status, Special Constabulary data, over-establishment positions, internal movements and transfers, and sickness information. This report will be presented to the Constabulary Management Board from the new financial year. These improvements are noted for management information only.

1.4 Policy limitations.

It should be noted that the current Moderated Duties policy does not fully capture all aspects of the officer restriction process. For example, the policy does not include formal sign-off requirements before an officer returns to full duties, nor does it fully reflect the current systems in use for recording restricted duties, such as GRS. These elements are addressed in the new Limited Duties policy, which is expected to be approved and operational for the 2026/27 financial year. No formal action is being recommended in relation to this finding, but it is noted for awareness and context in relation to policy compliance and process improvements.



Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture		A People Data Report is being developed to capture key workforce information for regular review by the Constabulary Management Board. This demonstrates a commitment to evidence-based decision-making and strong leadership oversight. Regularly review of workforce data helps identify trends, manage risks proactively, and ensures senior leaders remain accountable for supporting staff wellbeing and organisational performance.
Learning		The Force is developing new Qlik applications to enhance management visibility of officers on restricted duties. This has been enabled by a process change introduced in late 2025, which replaced the manual reporting of restrictions with a Microsoft Forms solution. These initiatives demonstrate a commitment to learning by strengthening the Force's ability to access and analyse workforce data. By enhancing data tools, the Force can better identify patterns, understand underlying issues, and use these insights to inform process improvements and decision-making.
Diversity & Inclusion	N/A	We have been unable to provide an opinion on diversity and inclusion specific to the processes reviewed.



Audit Objective

To provide assurance that the Force is effectively delivering the Neighbourhood Policing Guarantee (NPG) through consistent, visible, and community-focused policing, enhancing public confidence and supporting local safety.

Executive Summary

	Assurance Opinion	Management Actions		Organisational Risk Assessment	Medium
	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.	Priority 1	0	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.	
		Priority 2	2		
		Priority 3	1		
		Total	3		

Key Conclusions

Key Conclusions		Audit Scope
	The NPG commits to ensuring visible, local patrols are delivered in every neighbourhood. The Force uses Airwave radio data to monitor time spent away from the station, enabling supervisors to assess officer visibility across regions, teams, and individuals. However, relying solely on this measure is limiting, as an officer's absence from the station does not necessarily indicate that they are visible or actively on patrol. The Force could strengthen the reliability of this information by introducing additional verification checks to validate the data.	The audit considered the following: <ul style="list-style-type: none"> Visible, local patrols are taking place in every neighbourhood and guaranteed patrols in town centres and other busy areas at peak times. Local communities are able to shape policing priorities, with regular opportunities to raise concerns and influence the focus of local policing. The Force's focus on tackling anti-social behaviour (ASB) as part of the NPG. Career pathways and specialist training to enhance neighbourhood policing skills and capabilities. How the Force is targeting local problems like shoplifting and street theft to improve public safety. Governance and performance management arrangements in place to support the delivery of the NPG.
	Under the NPG, communities should be able to influence policing priorities. The Force's Community Engagement Plan provides a structured approach for delivering this consistently across the Force. However, at the time of writing, the plan was not yet finalised, and some newer initiatives are still being developed. The Force plans to finalise the plan in early Q1 2026/27; therefore, no formal action has been raised at this stage. Local priorities are published on neighbourhood webpages but are not consistently supported by clear updates, documented actions or improvement activity, and in some cases lack context.	
	The Business Crime Forum intends to strengthen communication, intelligence sharing, and coordinated responses to issues affecting retail and commercial areas. However, there is no Terms of Reference in place, which could lead to inconsistent engagement, limited accountability, and variation in practice across the Force. In addition, a dedicated Qlik dashboard for business crime is not yet operational, meaning data is currently fragmented until the dashboard launches later in the year.	
	Governance arrangements to support the delivery of the NPG have been clearly defined and are multilayered, with day-to-day oversight provided by the NPG lead and strategic scrutiny delivered through the Operational Improvement Committee at Assistant Chief Constable level, alongside oversight from the PCC via the Governance and Scrutiny Board. However, the framework is relatively new, having been established in 2026. As a result, assurance over its effectiveness remains limited until the arrangements are fully embedded and have had time to mature. No formal action has been raised at this stage to allow for this development and embedding period.	

Conclusion

The objective of the audit was to provide assurance that the Force is effectively delivering its requirements under the NPG. The Force demonstrates strong strategic intent, particularly in its use of data, community engagement, and the establishment of clear leadership and governance arrangements. There is also a significant programme of activity underway across key areas, including visibility, anti-social behaviour, business crime, and training, with many initiatives aligned to national expectations. However, much of this activity remains in development or in the early stages of implementation. As a result, a number of frameworks, delivery mechanisms, and performance measures are not yet fully embedded or evidenced in practice. While the overall direction of travel is positive, this impacts the level of assurance that can be provided at this stage, resulting in a limited audit opinion.



Appendix 1

Detailed Findings and Action Plan

1.1 Visible, local patrols are taking place.	1.1a Action												
<p>The NPG commits to ensuring visible, local patrols are consistently delivered across every neighbourhood. To support this, the Force uses Airwave radio data to monitor time spent away from stations, enabling supervisors to assess and compare officer visibility across regions, teams, and individuals. This provides a useful indicator and supports oversight at both a local and force-wide level. However, reliance on this measure alone is inherently limited. Time spent away from a station does not necessarily equate to time spent on visible patrol, as officers may be engaged in other duties. As such, the data does not provide a fully accurate or comprehensive picture of frontline visibility or patrol activity. To strengthen the credibility of this information, the Force could introduce additional controls and verification methods to complement Airwave data. Implementing such measures would provide greater assurance that reported visibility accurately reflects patrol delivery in practice.</p> <p>Without additional validation, there is a risk that patrol activity is not being accurately measured or assured, which may result in gaps in visible policing going unidentified and the Force being unable to demonstrate delivery of the Neighbourhood Policing Guarantee.</p>	<p>The Superintendent – NPG Strategic Delivery Lead to implement controls which validate Airwave data, such as supervisory dip-sampling, review of duty logs or activity records, and the use of other operational systems to evidence patrol activity, ensuring these controls are embedded within routine supervisory oversight.</p> <table border="1" data-bbox="1547 520 2145 683"> <tr> <td data-bbox="1547 520 1693 560">Priority</td> <td data-bbox="1693 520 1845 560">2</td> <td data-bbox="1845 520 1995 560">SWAP Ref.</td> <td data-bbox="1995 520 2145 560">AP#9450</td> </tr> <tr> <td data-bbox="1547 564 1845 635">Responsible Officer</td> <td colspan="3" data-bbox="1845 564 2145 635">Superintendent – NPG Strategic Delivery Lead</td> </tr> <tr> <td data-bbox="1547 635 1845 683">Timescale</td> <td colspan="3" data-bbox="1845 635 2145 683">30/09/2026</td> </tr> </table>	Priority	2	SWAP Ref.	AP#9450	Responsible Officer	Superintendent – NPG Strategic Delivery Lead			Timescale	30/09/2026		
Priority	2	SWAP Ref.	AP#9450										
Responsible Officer	Superintendent – NPG Strategic Delivery Lead												
Timescale	30/09/2026												
1.2 Local policing priorities.	1.2a Action												
<p>The Neighbourhood Policing Guideline (NPG) sets a clear expectation that communities can influence policing priorities. The Community Engagement Plan (currently in draft) provides a structured approach to how engagement should be delivered across the Force. Neighbourhood Policing Teams use a variety of engagement methods, including beat surgeries, community forums, parish council meetings, ‘Walk and Talk’ sessions, drop-ins, mobile police stations, and resident-led initiatives. Engagement includes collaboration with councillors, partner agencies, and community leaders.</p> <p>Local policing priorities are published on neighbourhood webpages and are said to be informed by community engagement and public feedback. However, ‘you said, we did’ feedback is applied inconsistently, and a number of priorities had no associated updates, actions, or improvement plans recorded. In addition, some priorities lacked context regarding their inclusion, with no explanation of why they were selected or where they originated (e.g. public feedback, crime data etc.). This limits the ability to demonstrate how public input has influenced priorities, decision-making, or operational activity, resulting in reduced transparency and weakened assurance that engagement is delivering meaningful impact.</p> <p>As a result, there is a risk that community engagement is not consistently captured or translated into policing priorities, limiting the Force’s ability to demonstrate that local concerns are driving decision-making and potentially reducing public confidence.</p>	<p>The Superintendent – NPG Strategic Delivery Lead to implement a consistently structured ‘you said, we did’ approach across all neighbourhood areas, ensuring that each published priority is supported by clear context and up-to-date plans, actions and outcomes, and that engagement activity is formally recorded to provide a clear audit trail linking community feedback to policing priorities.</p> <table border="1" data-bbox="1547 1110 2145 1270"> <tr> <td data-bbox="1547 1110 1693 1150">Priority</td> <td data-bbox="1693 1110 1845 1150">2</td> <td data-bbox="1845 1110 1995 1150">SWAP Ref.</td> <td data-bbox="1995 1110 2145 1150">AP#9397</td> </tr> <tr> <td data-bbox="1547 1155 1845 1225">Responsible Officer</td> <td colspan="3" data-bbox="1845 1155 2145 1225">Superintendent – NPG Strategic Delivery Lead</td> </tr> <tr> <td data-bbox="1547 1225 1845 1270">Timescale</td> <td colspan="3" data-bbox="1845 1225 2145 1270">30/09/2026</td> </tr> </table>	Priority	2	SWAP Ref.	AP#9397	Responsible Officer	Superintendent – NPG Strategic Delivery Lead			Timescale	30/09/2026		
Priority	2	SWAP Ref.	AP#9397										
Responsible Officer	Superintendent – NPG Strategic Delivery Lead												
Timescale	30/09/2026												



1.3 Safer town centres.

The Force has set out a clear commitment to tackling business-related crime, particularly shoplifting, street theft, and offences against retail workers, through more proactive, intelligence-led policing and strengthened engagement with businesses and commercial partners. Key developments include enhanced use of crime reporting, a new postal requisition policy, and improved collaboration with Criminal Justice System partners to support better outcomes in town centre offences.

The Business Crime Forum is in place to improve coordination, intelligence sharing, and communication, while officer visibility is being monitored through Qlik dashboards to target patrol activity more effectively. Business crime is assessed using both quantitative data and qualitative feedback, providing a balanced understanding of harm and community confidence. However, some elements remain under development, including the absence of a Terms of Reference for the Business Crime Forum. In addition, a Qlik dashboard intended to bring together business crime data is not yet live. Until this is operational later in the year (2026), oversight and assurance remain partially reliant on fragmented data sources.

Overall, while there is clear progress and intent, further formalisation and implementation are required to fully demonstrate impact. The Force plans to address these issues; however, given the importance of this commitment, an action has been agreed to ensure a Terms of Reference is approved and the Qlik dashboard operational as soon as practicable.

As a result, there is a risk that business crime is not being consistently monitored, coordinated, or effectively targeted, limiting the Force's ability to demonstrate improvements in safety and confidence within town centres.

1.3a Action

The Superintendent – NPG Strategic Delivery Lead to develop and approve a formal Terms of Reference for the Business Crime Forum and ensure that the Qlik dashboard used to capture and monitor business-related crime is fully operational and in use.

Priority	3	SWAP Ref.	AP#9449
Responsible Officer	Superintendent – NPG Strategic Delivery Lead		
Timescale	31/10/2026		

1.4 Governance arrangements to support the delivery of the NPG.

Governance arrangements to support the delivery of the NPG are clearly defined and multilayered, with day-to-day oversight exercised by the NPG lead, and strategic scrutiny provided by the Operational Improvement Committee (chaired by an Assistant Chief Constable). The involvement of the Police and Crime Commissioner via the Governance and Scrutiny Board further strengthens accountability and oversight. While the strategic framework is well defined, operational delivery is still at an early stage. More time is required to fully embed neighbourhood performance and reporting mechanisms in order to provide confidence that the NPG is being delivered with measurable outcomes for communities. As a result, assurance over its effectiveness remains limited until governance arrangements are fully embedded and have had time to mature. No formal action has been raised at this stage to allow for this development and embedding period.

1.5 Neighbourhood policing training.

Our review examined whether the Force has appropriate plans in place to deliver the NPG's commitment to develop new career pathways and specialist training to enhance neighbourhood policing skills and capabilities. The Force is aligned with national standards through participation in the College of Policing's Neighbourhood Policing Programme (NPP). Avon and Somerset Police were a pilot force for the NPP, which demonstrates proactive engagement and early adoption, placing the Force in a strong position to influence and embed national best practice.

Training has commenced with online (NPP Level 1) and classroom-based delivery (NPP Level 2 and NPP Level 3), covering core operational skills, leadership, and management capability. Approximately 80 individuals across local policing areas have been trained in NPP Levels 1 and 2, with a further 15 completing NPP Level 3. By June 2026, the Force intends to have all c.300 neighbourhood policing officers trained to NPP Level 2. However, the NPP is still being developed nationally, with Level 4 not yet available. As a result, the full end-to-end specialist training offer is incomplete.

The Force has made meaningful progress in meeting the spirit of the NPG through early adoption and phased delivery of nationally aligned training. However, as training remains ongoing and career pathways are not yet fully defined, the commitment is partially met at this stage. No formal action has been raised, as progression is largely dependent on the College of Policing. However, this presents a risk and limits the level of assurance that can be provided at this stage; therefore, the findings have been reported for management information purposes.




Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture	Amber	The Force demonstrates clear and committed leadership, with strong strategic intent, defined accountability, and governance structures that support partnership working, data-driven oversight, and alignment with national priorities. The culture, which is characterised by a focus on neighbourhood visibility, community engagement, learning, and inclusion, and underpinned by investment in training and performance data, is positive. However, as many initiatives remain in development and are not yet fully embedded operationally, the translation of strategic intent into consistent outcomes is still emerging, which lowers our overall assessment at this stage.
Learning	Amber	<p>Airwave radio data is used to track time spent out of the station, enabling supervisors to assess officer visibility across regions, teams, and individuals. However, reliance solely on this data to evidence visibility is limiting. The Force could strengthen its position by implementing additional controls to validate Airwave data (see section 1.1 above).</p> <p>Neighbourhood teams use a broad range of engagement methods, including beat surgeries, community forums, “Walk and Talk” sessions, drop-ins, and mobile police stations, alongside close working with local groups, partners, and community leaders to shape local policing. Engagement activity is promoted through websites and social media, with Qlik also used to track engagement levels and victim satisfaction. There is evidence of outreach to underrepresented groups, supporting a more inclusive approach. However, some aspects remain in development or are not yet fully embedded, which impacts our overall assessment.</p>
Diversity & Inclusion	Amber	The Force demonstrates a strong and developing commitment to diversity and inclusion, supported by proactive engagement with underrepresented and hard-to-reach communities through structured forums, Independent Advisory Groups, and the Race Matters programme. Strategically, there is a clear ambition to become an anti-racist police service, aligned with national frameworks such as the Police Race Action Plan. The approach is inclusive and focused on strengthening trust and representation across diverse communities. However, planned improvements to communication, including community alerts and newsletters, which are expected to further enhance accessibility and participation, are not yet in place, which has limited the assessment we have been able to provide at this stage.






Audit Objective

To provide assurance that the Force has effective systems and controls in place to ensure ICT procurement and contracts are appropriately managed and monitored across the Force.

Executive Summary

	Assurance Opinion	Management Actions	Organisational Risk Assessment	Medium
	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.	Priority 1	2	Our audit work includes areas that we consider have a medium organisational risk and potential significant impact.
		Priority 2	2	
		Priority 3	0	The key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.
		Total	4	

Key Conclusions

	The Contracts Register Database is a key governance and monitoring tool; however, we identified a large number of contracts where the contract information is incomplete or inaccurate, including contract end dates, purchase order information, contract values, and contract owner details. This reduces the effectiveness of contract monitoring arrangements and impacts the reliability of automated reminder controls. We are aware that this issue is known, and work is currently underway to improve the Data Quality of the Contracts Register.	Audit Scope We considered the following areas during the audit: <ul style="list-style-type: none"> • Forward planning and demand management for ICT contracts. • Tendering and Supplier selection process. • Due Diligence and 3rd Party ICT Risk Management. • Contract Management, Compliance and Performance. • Contract Reporting and Continuous Improvement. • Policies and Governance mechanisms in place.
	There is a due diligence process in place; however, we were not provided with sufficient evidence to confirm that due diligence checks are consistently completed, retained, and monitored as part of the procurement process across the Force. This reduces assurance that supplier due diligence requirements are being consistently completed and monitored.	
	There is a documented procurement policy in place; however, the Process does not include sufficient consideration of timeliness, business need/demand management, or contract renewal planning. We also identified frequent use of single tender actions, including examples submitted close to contract end dates, limiting opportunities for competitive procurement exercises and appropriate options appraisals.	
	Contract management arrangements are not formalised or consistently implemented across the organisation. We identified inconsistencies in contract monitoring, escalation processes, KPI management, and lessons learned arrangements, resulting in reduced oversight of supplier performance and contractual obligations.	
	The Procurement Process is comprehensive and, when followed, provides an appropriate framework for procurement activity. However, we identified inconsistencies in how these processes are implemented in practice across the Force.	

Summary

The Force has documented procurement processes and governance arrangements in place; however, we identified inconsistencies in how these processes are applied and monitored in practice. In particular, we identified weaknesses in planning arrangements, due diligence governance, and the accuracy and completeness of information held within the Contracts Database.

We also identified that there is no formalised or standardised contract management framework in place across the organisation. This has resulted in inconsistent contract monitoring, escalation, reporting, and oversight arrangements across service areas.

The root causes identified through the audit include weaknesses in governance arrangements, inconsistent implementation of documented processes, and a lack of standardised contract management requirements. Although sample testing did not identify any significant instances of inappropriate procurement activity, the weaknesses identified increase the risk of ineffective contract management, reduced oversight, inappropriate contractual arrangements, and an inability to demonstrate value for money.

Finding 1: Lack of Planning Process	Action		
<p>There is a documented Procurement Process in place, which describes the process and the documentation required to procure different contracts. However, the Procurement Process does not include sufficient consideration of timeliness, business need/demand management, or contract renewal planning.</p> <p>A reminder tool has recently been implemented by the contract management team; however, the effectiveness of this tool is dependent on the accuracy of information held within the Contracts Database. We identified that this information is not consistently accurate or complete.</p> <p>The lack of a planning process documented in policy results in inconsistencies in planning across the Force and different service areas.</p> <p>We found that one of the potential impacts of ineffective planning is the use of single tender actions, which could affect the value for money of agreed contracts. It is important to note that there are circumstances where single tender actions are appropriate. However, through sample testing, we identified frequent use of single tender actions as part of the procurement and renewal process, with 83% of sampled contracts utilising this process. We also identified examples of single tender actions being submitted close to contract end dates, limiting opportunities for competitive procurement exercises and appropriate options appraisals.</p> <p>There is also a lack of standardised processes around confirming contract specifics during the procurement process. We noted that contract owners had varying processes around confirming and approving contract details like Budgets, Business Need, Business Case, and Approvals.</p>	<p>The (Responsible Officer) has agreed to formally review and update the Procurement Process with Finance and Business Services to ensure that the policy includes controls to ensure:</p> <ul style="list-style-type: none"> • Contract planning timelines are defined, monitored, and reported; • Business need and demand management considerations are documented and evidenced; • Information held within the Contracts Database is reviewed and maintained to support effective contract monitoring; • The use of single tender actions is monitored to improve oversight and encourage competitive procurement processes and reported to IT; and • Contract details, including Budgets, Business Need, Business Case, and Approvals, are confirmed via a consistent and standardised process, which should be included in the Procurement Policy. 		
Priority	2	SWAP Reference	AP#9598
Responsible Officer	Director of Information Technology		
Timescale	31 st March 2027		

Finding 2: Inadequate Due Diligence Governance	Action		
<p>There is a defined process in place which standardises the supplier due diligence checks required prior to contract completion; this process was formalised in March 2025. However, we were not provided with sufficient evidence to confirm that due diligence checks are consistently completed, retained, and monitored as part of the procurement process across the Force. This means that there is limited assurance that the teams responsible for contracts within the Contract Register have sufficient and up to date due diligence documentation.</p> <p>Limited evidence of due diligence was provided during testing, and we also identified at least one instance of outdated due diligence documentation. There is limited reporting on the completeness of due diligence activities to IT and the Contracts Advisor.</p> <p>This increases the risk that contracts may be entered into or renewed without appropriate due diligence being completed or evidenced.</p>	<p>The (Responsible Officer) has agreed to review and strengthen the due diligence wording within the Procurement Policy with the relevant service areas, Legal, and Finance and Business, to ensure that the policy includes:</p> <ul style="list-style-type: none"> • Roles and Responsibilities for ensuring due diligence documentation is up to date. • Outdated due diligence documentation is identified and updated; and • Due diligence requirements are reviewed as part of contract renewal processes. 		
Priority	1	SWAP Reference	AP#9600
Responsible Officer	Director of Information Technology		
Timescale	31 st October 2026		

Finding 3: Inaccurate and Incomplete Contract Information

We are aware that there is a documented process which details the information and documentation required for all contracts. Sample testing demonstrated that contract documentation is generally stored within the Contracts Database SharePoint, and relevant information is recorded within the Contracts Database.

However, analysis of the Contracts Database identified that key contract and procurement information is missing or inaccurate for many contracts.

At the time of performing the audit fieldwork, there were 247 contracts recorded within the Contracts Register, including:

- 11 IT Contracts with no end date;
- 13 IT Contracts with no Force Contact information; and
- 21 IT Contracts with no contract value

The total contract value for IT Contracts with missing information is around £2,800,000

We also identified instances where incorrect contract owner information was recorded within the Contracts Register. While this does not necessarily mean that supporting contract documentation is unavailable, it does mean that accurate contract information is not reliably available in the Contracts Register. We are also aware that there are some contracts, like rolling contracts and PAYG, where this information is not captured. This lack of data is known by the Contracts Advisor, and work is currently underway to ensure that all contract information is complete and accurate, therefore the data above may have been improved upon by the time of reporting.

We also identified that the automatic reminder tool implemented by the contract management team is dependent on the accuracy of information held within the Contracts Register. Inaccurate or incomplete information therefore reduces the effectiveness of this control.

This contributes to reduced governance and oversight of contractual arrangements and increases the risk of ineffective contract monitoring and management.

Action

The (Responsible Officer) has agreed to review and update governance arrangements surrounding the Contracts Register to ensure that:

- Key contract and procurement information is complete, accurate, and regularly maintained;
- Mandatory data fields are validated and monitored;
- Contract ownership information is accurate and regularly reviewed; and
- Ongoing monitoring arrangements are implemented to support effective contract management and oversight.

We also recommend that management ensure that appropriate capacity and capability are in place to support ongoing contract monitoring, information management, and review activities. This should include consideration of whether existing resources and arrangements remain sufficient to enable the effective and sustainable delivery of these responsibilities.

Priority	1	SWAP Reference	AP#9599
Responsible Officer	Contracts Advisor		
Timescale	31 st December 2026		

Finding 4: Inconsistent Contract Management Arrangements

Existing contract management arrangements are not formalised or consistently implemented across the organisation, resulting in unclear accountability and gaps in ongoing monitoring of contract performance.

Through interviews with contract owners, we identified inconsistencies in how contracts are managed, including differences in how KPIs are agreed and monitored, how underperformance is escalated and reported, and how benefits realisation and lessons learned are documented and reviewed.

This reduces oversight of contractual arrangements and increases the risk of ineffective contract management, unidentified underperformance, financial inefficiencies, and reduced assurance that value for money is being achieved across supplier relationships.

Action

The (Responsible Officer) has agreed to develop and implement a formalised contract management framework to ensure:

- Roles and responsibilities for contract management are clearly defined;
- Minimum contract management requirements are established based on contract value and risk; and
- Contract performance issues are appropriately escalated and reviewed.

Priority	2	SWAP Reference	AP #9601
Responsible Officer	Head of Technology		
Timescale	31 st March 2027		

Audit Objective

To provide assurance that key financial controls relating to payroll and Chief Officer and OPCC expenses are operating effectively.

Executive Summary



Assurance Opinion

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.

Management Actions

Priority 1	0
Priority 2	2
Priority 3	5
Total	7


Organisational Risk Assessment

Medium


Our audit work includes areas that we consider have a medium organisational risk and potential significant impact.


The key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.

Key Conclusions

 Force and OPCC Travel and Expenses Guidance published on the websites were not up to date. The Force version available on the website is from 2018, whereas the OPCC version was due for review in November 2025.

- Defined timescales for submitting expense claims should be included in the Force Guidance.
- As of May 2026, Chief Officer expenses had only been published up to October 2025.
- Payroll data provided for Chief Officer expenses was incomplete, which limited the ability to fully reconcile and verify published expenditure.
- We identified examples of claims submitted outside the expected claim period and expenditure which appeared to exceed stated accommodation limits.

 90% of leavers in our sample were processed correctly; however, leaver documentation was either not submitted or was submitted late in 10% of cases. The leaver process remains reliant on the line managers notifying Payroll of a leaver promptly. One leaver in our sample received an additional salary payment due to late notification. We identified two additional examples during overpayment testing. All overpayments were fully recovered.

 We identified no significant issues from our testing of new starters, amendments to payroll records, the payment and recovery of underpayments and overpayments, and the processing of payroll payment runs. We identified one minor issue relating to the retention of starter documentation, where one signed contract could not be located.

Audit Scope

We considered the following areas during the audit:

- Starter and leaver process compliance.
- Changes to bank details, grades and hours were properly authorised and approved.
- Overpayments and underpayments were being managed effectively.
- Payroll was securely processed in accordance with agreed schedules.
- Chief officer and OPCC expenses were submitted, reviewed, approved and published in accordance with agreed policy.

Audit testing was completed using whole population reports of 2025/26 financial data extracted from SAP.

Due to the availability of Payroll staff, we reduced the overpayment sample size and simplified aspects of the expenses testing.

Summary

Controls are operating effectively across most areas reviewed; however, control weakness and opportunities for improvement were identified. Management should focus on ensuring expenses guidance is reviewed and published promptly, with Chief Officer expenses uploaded to the website in a timely manner. Defined timescales for submitting Force expense claims should also be introduced to strengthen consistency and compliance.

The leaver process remains reliant on line managers notifying Payroll promptly of employee departures. Additional controls and process improvements should be considered to reduce the risk of salary overpayments caused by delayed notification, particularly in advance of the planned implementation of the new finance system. Further details of findings and actions are included below.



Finding 1: Starters

We completed sample testing of 20 Force and OPCC starters selected from a whole population report generated from SAP (finance system) for the 2025/26 financial year.

Sample testing indicated that new starters were generally processed in accordance with agreed procedures. For most cases reviewed, payroll details including weekly hours, salary and start dates were accurately recorded within SAP, where available, when compared against signed contracts. New starters were paid promptly following their start date. Evidence of new starter instructions was provided in the sampled cases.

We noted one exception where a signed contract could not be located. We were unable to match SAP and payslip details back to the original contract in this example.

Additionally, in one example, a zero-hours worker had not yet commenced employment at the time of testing due to delayed vetting; therefore, we could not confirm the accuracy of initial pay against their contract.

Overall, starter controls are operating effectively based on our sample, although there is an opportunity to strengthen document retention arrangements to ensure all starter documentation is retained and centrally filed appropriately.

1a	Action		
	The Assistant HR Business Partner to agree to remind all HR Advisory staff of the requirement to retain and centrally file all new starter documentation, including contracts and appointment letters, to ensure complete and accurate employee records are maintained.		
	Priority	3	SWAP Reference
	Responsible Officer	Assistant HR Business Partner	
	Timescale	31 August 2026	



Finding 2: Leavers

We sample tested 20 Force and OPCC leavers selected from a whole population report generated from SAP for the 2025/26 financial year.

In 18/20 examples, appropriate initiation of the leaver process was evidenced, either using a PCR leaver form, a certificate or letter where the individual left on medical grounds, or via notification from Professional Standards where an employee had been dismissed.

In one example, we noted the line manager did not submit the required PCR form, which is the expected form required to initiate the leaver process. We saw evidence, however, confirming Payroll had educated the line manager on the correct process for future cases.

In another example, the PCR form was submitted two months after the individual had left, which resulted in the leaver receiving an additional salary payment. We saw evidence, however, to confirm the overpayment was fully recovered in the following month. Final salary payments were correct in all other 19 examples.

The above findings indicate that while elements of the payroll control process are operating effectively, the process remains reliant on timely notification from line managers, which creates a continuing risk of delayed processing and salary overpayment. We also reviewed a sample of overpayments, two of which were additional examples of salary overpayments to leavers caused by late notification. They were fully recovered.

The Head of Finance confirmed that the Force is switching finance systems to Oracle, with implementation anticipated between November 2026 and April 2027. They confirmed the system will allow line managers to complete all required tasks within the system, which will automatically be workflowed to Payroll. The current process should be reviewed to determine whether additional controls can be introduced to ensure the risk of late leaver notification from line managers is significantly reduced or eliminated once the new system is implemented.

We advise the Head of Finance to circulate a communication to all line managers, reminding them of their responsibilities regarding the leaver process, to help further reduce examples of overpayments caused by late leaver notification.

2a Action

The Head of Finance to agree to circulate a communication to all line managers reminding them of their responsibilities to complete required leaver documentation and to promptly notify Payroll of leavers under their supervision.

Priority	3	SWAP Reference	AP# 9678
Responsible Officer	Head of Finance		
Timescale	31 August 2026		

2b Action

The Head of Finance to agree to review the current leaver process to determine whether additional preventative controls can be implemented, such as periodic reconciliations between HR, payroll and establishment records, to reduce the risk of salary overpayments caused by late notification to Payroll.

Priority	2	SWAP Reference	AP# 9679
Responsible Officer	Head of Finance		
Timescale	30 September 2026		



Finding 3: Chief Officer and OPCC Expenses

Our review considered the Force and OPCC arrangements for the submission, approval, reimbursement and publication of Chief Officer and PCC-related expenses, specifically in reference to applicable expenses policies, website disclosures and payroll information provided for the period under review. Testing was undertaken to assess whether claims were supported by established procedures, submitted within expected timescales and published in accordance with transparency and public accountability commitments.

We reviewed all expenses incurred by the Chief Officer Group (COG), the PCC and Deputy PCC in the 2025/26 financial year. Overall, we identified several areas where arrangements were only partially aligned with agreed processes. We noted that publicly available policy documents on the Force and OPCC websites were not fully up to date. The Force Expenses and Travel Claims Procedural Guidance was last reviewed in April 2026; however, the policy seen on the COG expenses page of the website is from 2018. Similarly, the OPCC Travel and Expenses Policy seen on the website states it was due for review in November 2025. The Force Guidance uses vague wording regarding timescales in which expenses should be claimed. The Guidance should be updated to use specific claim submission timeframes to avoid ambiguity. During the audit reporting process, the Assistant HR Business Partner confirmed they had requested for the updated policy to be uploaded to the Force website.

Additionally, we found published expenses information was incomplete for part of the review period. As of May 2026, COG expenses have only been published up to October 2025. The Executive Assistant to the Chief Finance Officer confirmed that expenses between November 2025 and January 2026 were with the PCC for sign off. February to May 2026 expenses are also due to be reviewed, however, progress has been partially impacted by reduced team capacity.

During the audit reporting process, the Head of Finance confirmed that the Chief Officer expenses between November 2025 and January 2026 had been signed off and were due to be uploaded to the Force website.

We also identified instances of expenditure which appeared to exceed stated accommodation limits, two examples where expenses did not align with policy, however, evidence of learning and follow-up action was provided, and OPCC claims submitted outside the expected claim period.

In addition, limitations in the completeness of payroll data and supporting records restricted the extent to which all published expenses could be fully reconciled to payroll records and independently verified.

Our analysis shows that the control framework is in place in principle, but improvements are required to strengthen compliance, transparency and oversight arrangements. Management should focus on ensuring current policies are published and kept under review, clarifying submission timescales within Force guidance, and strengthening the completeness and timeliness of website disclosures. Addressing these matters will support greater consistency, transparency and accountability in the management of Chief Officer and OPCC expenses.

3a	Action		
	The Executive Assistants to the Chief Officer – Finance, Resources and Innovation and Chief Constable to agree to liaise with the OPCC to ensure all outstanding Chief Officer expenses from October 2025 onwards are uploaded to the Chief Officer expenses page on the Force website.		
Priority	2	SWAP Reference	AP# 9651
Responsible Officers	Executive Assistant to the Chief Officer – Finance, Resources and Innovation Executive Assistant to the Chief Constable		
Timescale	31 August 2026		
3b	Action		
	The Head of Finance to agree to ensure that the Expenses Page of the OPCC website is updated with the most recent Travel and Expenses Policy following its review.		
Priority	3	SWAP Reference	AP# 9652
Responsible Officer	Head of Finance		
Timescale	31 August 2026		
3c	Action		
	The Assistant HR Business Partner to agree to update the Force Expenses and Travel Claims Procedural Guidance to include a defined timeframe in which expenses should be submitted and to ensure the updated version is uploaded to the Chief Officer Expenses page on the Force website.		
Priority	3	SWAP Reference	AP# 9654
Responsible Officer	Assistant HR Business Partner		
Timescale	31 August 2026		
3d	Action		
	The Head of HR Operations to agree to remind all OPCC staff, the PCC and Deputy PCC of their responsibility to submit expense claims within three months of the expenditure date, in line with the OPCC Travel and Expenses Policy.		
Priority	3	SWAP Reference	AP# 9655
Responsible Officer	Head of HR Operations		
Timescale	31 August 2026		



Audit Assessment of Agreed Themes

Theme	RAG Rating	Rationale
Leadership & Culture		We identified no significant concerns regarding leadership and culture. However, examples were identified where line managers did not complete the required leaver documentation or notify Payroll of leavers promptly, which resulted in salary overpayments. Additional awareness and process compliance are required to help reduce the risk of overpayments.
Learning		We identified areas where additional guidance and process improvement would be beneficial. Findings and actions relate to strengthening starter, leaver and expenses processes.
Diversity & Inclusion	N/A	Diversity and inclusion were not within the scope of our review.



MEETING NAME	DATE	AGENDA NO
Joint Audit Committee	June 2026	11a
DIRECTORATE / DEPARTMENT	AUTHOR	COG SPONSOR
Force Inspection and Crime Standards	Angela Gosling, Inspection and Audit Lead	DCC Jon Reilly
NAME OF PAPER	PURPOSE OF THE PAPER	SESSION
Avon and Somerset PEEL AFIs 23-25	Progress report	

1. PURPOSE OF REPORT

To provide the Joint Audit Committee (JAC) with an update on progress made against the Constabulary's Areas for Improvement (AFIs) identified in the HMICFRS PEEL 2023-25 inspection report.

2. EXECUTIVE SUMMARY

As of June 2026:

- 11 of 16 AFIs have been formally closed.

Of the remaining 5 AFIs:

- 2 are in the ASC closure process – closure letters are being prepared and discussed.
- 3 are scheduled for closure reviews between July and October.

This trajectory suggests that the remaining 5 should be closed by the end of October. This reflects 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 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. The full PEEL report can be viewed on the HMICFRS website: [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	Developing a positive workplace	Responding to the public	
	Preventing crime		Investigating crime	
			Protecting vulnerable people	
			Managing offenders	
			Leadership and force management	

4. PEEL AFIs

Areas for Improvement (AFIs) issued to ASC:
Key

Improvements underway but internal performance targets not yet met	Performance at closure-ready level; requires short-term stability before HMICFRS reassessment	Awaiting closure by HMICFRS	Closed
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Responding to the Public		
1. The constabulary needs to improve the time it takes to answer emergency calls CLOSED	2. The constabulary needs to reduce the number of non-emergency calls the caller abandons because they aren't answered CLOSED	3. The constabulary needs to attend calls for service in line with its published attendance times, ensure there is effective supervision of deployment decisions and callers are updated if there are delays Gold Lead: ACC Cummins Response & Inv. Committee Tactical Lead: C/Supt Raphael Target closure date: Oct 2026

Investigating Crime	
4. The constabulary should carry out timely investigations into all reported crimes, including investigation plans and supervisory oversight to ensure all investigative opportunities are taken Gold Lead: ACC Shields Response & Inv. Committee Tactical Lead: T/Supt Baker Target closure date: Sept 2026	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: ACC Shields Response & Inv. Committee Tactical Lead: Supt Dan Forster CLOSED JUNE 2026
6. The constabulary should ensure that it consistently achieves appropriate outcomes for victims Gold Lead: ACC Shields Response & Inv. Committee Tactical Lead: Supt Baker Target closure date: June 2026	9. The constabulary should improve its governance and approach to managing suspects and wanted persons. Gold Lead: ACC Shields Response & Inv. Committee Tactical Lead: Supt Baker Target closure date: June 2026

Protecting Vulnerable People

7. The constabulary should ensure that its vulnerability risk assessments are properly documented, supervised, quality assured, and checked for compliance
CLOSED

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
CLOSED

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
CLOSED

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
CLOSED

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
CLOSED

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
CLOSED JUNE 2026

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
CLOSED JUNE 2026

16. The constabulary needs to make sure its operating model helps its workforce to respond to priorities and current and future demand.
Gold Lead: Nick Adams
Constabulary Management Board
Portfolio Scrutiny Board
Tactical Lead: Becca Gregory
Target closure date: Oct 2026

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.
CLOSED

Open AFI Groupings and Progress

Priority Attendance - AFI 3

- This AFI has Chief Officer oversight through Operational Improvement Committee (now Response and Investigations Committee).
- Despite improvements and reduced volumes, limited staffing remains the key constraint affecting performance. Many challenges discussed at CMB which stem from this shortage, as added demands intensify pressure. The conclusion is that improving performance depends on fixing the underlying system, simplifying processes, increasing capacity, and changing behaviours across the organisation. Improvement Consultant appointed to coordinate and track improvement activity.

Investigative Standards - AFIs 4, 6, and 9

- These AFIs are interlinked and have Chief Officer oversight through Investigative Standard Committee. Tactical improvements are being driven through Operation Justice. Closure submissions have commenced for AFIs 4, 6 & 9 with a view to only submit once improvements are sustained.

Leadership and Force Management - AFI 16

- AFI 16 – Resourcing the Operating Model. Workforce Planning now appointed as Tactical Business Lead with Nick Adams as COG Lead and support from an Improvement Consultant to coordinate and track improvement activity.

5. SUMMARY

The Constabulary has made strong progress in addressing the PEEL AFIs, with over half closed, and a clear plan in place to achieve full closure of the remaining AFIs by Autumn 2026. Improvements are evident across key areas, supported by robust governance, clear ownership and coordinated activity through relevant committees.

While some AFIs remain more complex, there is clear senior oversight and targeted action to address these challenges. Continued focus on embedding sustainable change and maintaining performance will be critical to securing final closures and delivering lasting organisational improvement.



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 Interpreters VFM (Value of Money) Review have been implemented.

Follow Up Progress Summary

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

Follow Up Assessment

The original audit of the Interpreters VFM Review was completed in August 2025 and received a 'limited' assurance opinion. The objective of the audit was to determine if the use and management of interpreter services was well governed and whether appropriate controls were in place to ensure value for money.

This audit sought to 'follow-up' on the implementation of the actions agreed as part of the original audit. Audit testing was undertaken in relation to the priority 2 actions, and supporting evidence was obtained, where possible, to demonstrate the progress made towards implementation. An update from management was requested in relation to the priority 3 action.

Key Findings



The contract for interpreter services is currently undergoing renewal. The Force has met with the Southwest Police Procurement Service (SWPPS), who are leading the procurement process, to discuss expectations and requirements for the future contract. We were informed that the agreed actions relating to oversight of interpreter expenditure and fee verification would be implemented once the new contract is in place. However, to mitigate the risk of incorrect or inaccurate charges, these measures should also be introduced under the current contract.

Conclusion

Two actions agreed as part of the original audit have now been completed. The remaining action is expected to be completed by the end of the 2026 calendar year. Further details are provided in Appendix 1 below.



Appendix 1

Agreed Actions & Follow Up Assessment

1.1a	Action	Follow Up Assessment	Complete
	<p>The Head of Custody to:</p> <ul style="list-style-type: none"> 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. 	<p>The Dals contract is currently being renewed. The Chief Inspector – Custody has met with the Southwest Police Procurement Service (SWPPS) to discuss service delivery and expectations for any future contract. At the time of writing, the contract was about to go out to tender and is expected to be in place by the end of the calendar year.</p> <p>Inspector authority is now to be recorded on Niche, and the relevant Standard Operating Procedure and Pocketbook pages have been updated to reflect this.</p>	
Priority	2	SWAP Ref.	AP#7166
Responsible Officer	Head of Custody		
Timescale	31/12/2025		

1.2a	Action	Follow Up Assessment	In Progress
	<p>The Superintendent - Criminal Justice to:</p> <ul style="list-style-type: none"> 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. 	<p>The Dals contract is currently undergoing renewal, with a new contract expected to be in place by the end of the calendar year. The tender process will assess the adequacy of the current budget for interpreter expenditure at both local and regional levels. We were informed that measures relating to oversight and fee verification will be implemented once the new contract is in place. However, to mitigate the risk of incorrect or inaccurate charges, these measures should be introduced under the current contract.</p>	
Priority	2	SWAP Ref.	AP#7165
Responsible Officer	Superintendent - Criminal Justice	Responsible Officer	Head of Custody
Timescale	31/03/2026	Timescale	31/12/2026



1.3a	Action	Follow Up Assessment	Complete
	The Head of Custody to confirm with the Southwest Police Procurement Service that performance management activities are taking place in accordance with the terms of the Dals contract.	Management information relating to the Dals contract is reviewed monthly by SWPPS.	
Priority	3	SWAP Ref.	AP#7164
Responsible Officer	Head of Custody		
Timescale	31/08/2025		