Joint Independent Audit Committee (JIAC) - Wednesday 18 March 2026

Administrator: Ali Pascoe

Attendees:
JIAC members: Sally-Anne Barnes (Chair for the meeting); David Clowes; Fiona Lloyd
OPCC: Peter Robinson (Chief Finance Officer); Ali Pascoe (Executive Assistant)
Constabulary: Richard Saunders (Director of People and Business Services); Matt Ulyatt (Chief Finance Officer); Margo Merritt (Chief Accountant)
SWAP (Internal Audit): Juber Rahman; Charlotte Wilson (via Teams)
Bishop Fleming: Liam Royle

In attendance: Andy Christopher, Inspection Lead (for item 11); Emma Burke, Head of Occupational Health, Wellbeing and Safety (for item 12); Dan Newens, SWAP (for item 22); Geoff King, Principal Consultant - Digital, Data & Technology (for item 25 only)

Apologies: Katy Barrow-Grint (Deputy Chief Constable); Ruth Greenwood (OPCC Chief Executive); Nathan Coughlin (SWAP); Lydia Heapy, Head of Strategic Planning (for item 23)

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1	Verbal	Election of JIAC Chair	JIAC/D01/26	The transition of the JIAC Chair from Sally-Ann Barnes was discussed. It was announced that this meeting was Sally-Ann's last as Chair, which initiated the process for nominating a new chair. David Clowes was nominated and confirmed for the role with effect from April 2026. The OPCC CFO expressed his appreciation on behalf of the Committee for Sally-Ann's adaptability and leadership over almost nine years, highlighting her openness to change and commitment to committee improvement.	Approved	Sally-Ann Barnes confirmed her intention to remain on the committee for at least one more meeting, whilst recruitment for two new members takes place, aiming for a smooth transition by June or September 2026.							
2	Verbal	Welcome and apologies	N/A	See above	N/A								
3	Verbal	Declarations of interest	N/A	No declarations of interest were made.	Approved								
4	Paper	Decision log from the meeting held on 19 December 2025	N/A	No issues were raised, decision log was approved.	Approved								
5	Paper	Action log	N/A	The action log was reviewed. Outstanding actions have been added on a separate tab below.	N/A								
6	Paper	JIAC Chair's quarterly update	N/A	The Chair provided an update on the Committee's activity throughout the quarter, which included: - JIAC member's attendance at PCCGB meetings provides invaluable insight into latest activity, which in turn has ensured that JIAC Q&As are significantly more focused. - Update received from the Constabulary around the Niche project, noting the changes to capabilities within the organisation to enable the delivery of the Niche project. The internal audit around Niche was part of this mechanism. There will be a Niche Phase 2. - Separate meetings with Police and Crime Commissioner and Chief Constable - Information sessions held: Introduction to the Constabulary's Head of Change; Wellbeing Survey results and SW regional collaboration. The Chair advised that a direct meeting between CW (SWAP) and the Head of Change would be worthwhile. Presentation to be forwarded to CW. - Meeting with Police and Crime Panel members.	N/A								
7	Paper	Internal Activity - quarterly update - Contract monitoring	N/A	The committee discussed the status of internal audit follow up report, highlighting lessons learned from the Niche system implementation, addressed contract monitoring audit findings and noted the proposed internal audit plan for 2026-27. SWAP reported that a draft follow-up audit on the Nich system found improvements in project planning and communications, but noted that formal governance was inconsistently applied, resulting in several actions being only partially applied and new preventative actions being proposed. The remaining open action from the Niche audit conerns the introduction of a standardised project management framework, with a proposed improvement plan developed but pending formal approval and implementation. **Contract Monitoring audit findings:** The committee discussed contract monitoring, including the filling of a key vacancy, support from OPCC staff and the importance of controlling the contract register to avoid missed opportunities and ensure timely renewals.	N/A								
8	Paper	Proposed 2026-27 Internal Audit Plan Q1-2 and Internal Audit Charter	N/A	SWAP presented the internal audit plan for the first half of 2026-27, detailing engagement with key stakeholders with strategic plans, coverage mapping and confirmed that areas without recent audit coverage are supported by alternative assurance sources. JIAC members felt reassured by the assurance coverage provided from all the internal audit reports.	N/A								
9	Paper	External Audit Plan 2025-26	N/A	The Committee received the External Audit Plan for 2026 and 2027, discussing changes in property valuation practices, pension fund liablity disclosures and the impact of regulatory and timetabling adjustmentments on the audit process. **Property valuation changes:** LR explained that new code of practice requirements allow for property valuations to be conducted by indexation with a 3% swing, reducing the burden on both officers and auditors, with full valuations required every five years. **Pension Fund Liabilty Disclosures:** The committee was informed that the LGPS pension fund liabilty will be revalued based on March 2025 data, with significant disclosure changes expected but minimal impact on the balance sheet due to asset adjustments. **Audit timetabling and reporting:** The committee discussed the return to a 31 May publication deadline for financial statements from 2027, the intention to present the audit completion report at the September JIAC committee meeting and the need for timely draft accounts for the June JIAC meeting.	N/A								
10	Paper	Internal and external audit management recommendations	N/A	Covered under agenda item 18.	N/A								
11	Paper	HMICFRS and other inspections update	N/A	The Inspections Lead gave an overview of the current and upcoming inspection activity. Limited new information was available to report since the original report, however the Constabulary is well into the final two-thirds of the PEEL inspection window, with increased inspection activity planned over the coming weeks, including upcoming reality testing and focus groups. The Quality Service Review (QSR) audit took place two weeks ago, and responses to around 400 follow-up queries were submitted yesterday. A number of these are being challenged; they largely appear to be due to difficulties accessing information through the Constabulary's ICT systems to obtain the relevant information. The initial review of the findings has not identified any serious concerns or risks of harm, although some known issues will be acknowledged. Further detail will be available once resolutions are received, and an update will be provided at the June JIAC meeting. Firearms Licensing thematic inspection: In relation to the findings, there is no written feedback for Forces, however a thematic report is expected in May 2026. A verbal debrief had been received with the following highlights, which have been fed back to the team through the appropriate chain of command with progress being tracked through ACC Ocone's Firearms Inspection Gold Group meetings and will be covered within the FMS: - There are good partnership relationships - Staff are appropriately trained - Good contact and links with custody - Staffing remains an issue to address current and future demand - Suggestions that some processes around decision making and daily business could be more efficient - Opportunities to use STORM capability more effectively - Poor ICT is holding back development and efficiency - Lack of AI useage and consideration - Insufficient dip sampling and peer reviews	N/A								
12	Paper	Wellbeing survey findings and outcomes	N/A	The results of the 2025 well-being survey which ran from May to June 2025 were presented to the committee, which highlighted areas of strength and challenge, and outlined the integration of survey actions into existing programs, with plans for ongoing tracking and a new survey in 2026. **Survey Results Overview:** There had been a 49% response rate, one of the highest in the country, which covered six key areas **Action Plan Integration:** Actions from the survey were aligned with existing programs such as the whole force review, ICT development, cultural action plan, and health and well-being board, ensuring coordinated tracking and accountability. **Future Survey Planning:** The committee was informed that planning for the 2026 well-being survey is underway, with the next survey scheduled to go live in June 2026, and comparative analysis with the HMICFRS survey results planned.	N/A			JIAC02/2026	**A summary paper** of HMICFRS survey findings (not limited to well-being) if they are available to be provided to the committee for the **30 June 2026** JIAC meeting. EB to explore comparative analysis between the national wellbeing survey and HMICFRS survey providing feedback to JIAC members.	Inspections Team Emma Burke	30 June 2026 (paper circulation 16.06.26)		

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13	Paper	OPCC Chief Executive update	N/A	The committee noted the OPCC Chief's Executive's briefing note covering the latest information regarding the transition from PCCs to Police and Crime Boards.	N/A			JIAC03/2026	Police Reform - from OPCC and Police perspectives' to be included as a standing agenda item on all future JIAC agendas.	EA to Chief Executive	30 June 2026 (paper circulation 16.06.26)		
14	Verbal	Key Constabulary matters	N/A	The Director of People and Business Services provided an update on the ongoing police reform agenda, the PA Consulting operating model review and the implications of potential force mergers and resource optimisation. **Operating Model Review Progress:** PA Consulting's review of the operating model was reported to be progressing, with a focus on resource distribution, addressing held vacancies, and aligning with the broader police reform agenda, with major structural changes deferred until after the summer demand period. They are due to report to the Constabulary Governance Board meetingon 21 April and to the PCC's Governance Board meeting on 15 May for decisions. **Police Reform and Merger Considerations:** The government's ongoing review of police force structures was outlined, the potential for mergers, and the establishment of a national review led by Lord Hogan-Howe to recommend optimal force numbers and governance arrangements.	N/A								
15	Paper	2025 Budget monitoring report (including savings) (P9)	N/A	The Constabulary CFO reported a £1m revenue overspend at period 9, driven largely by higher than expected ill health retirements, and noted the use of reserves to support the budget, with an underlying overspend close to £5m. Vacancy savings by department will be included in future reports. **Savings Achievement and Vacancy Management:** The committee acknowledged the delivery of £12.3 million in savings, primarily through vacancy management and operational adjustments, while recognizing the need for a more strategic approach as vacancy management is not sustainable long-term. **Process improvements and staffing:** The finance team described process changes to streamline monthly budget monitoring, the recruitment of key finance roles, and the implementation of improved tracking against the prudential indicators, with graphical analysis. tracking and reporting.	N/A				Budget monitoring report to be reissued for clarity due to the following amendments: - amendments to table 2.15 - inclusion of ESN project in Annex B	CFO Constabulary	ASAP		
16	Paper	Capital Strategy and Capital Programme	N/A	The capital strategy was reviewed, highlighting significant ICT investment, plans to reduce assets and maintenance costs, and the intention to shift short-life asset funding to the revenue budget.	N/A								
17	Paper	Treasury Management Strategy	N/A	The OPCC CFO notified the committee that the Treasury Management Strategy had been updated to improve cash flow monitoring and investment practices. The Finance team now have a dedicated resource managing treasury management on a daily basis.	N/A								
18	Paper	Financial overview report	N/A	The Constabulary CFO provided a short update on the activities of the Finance department outside of the budget monitoring, MTFP and efficiencies processes: **Internal and External Audit recommendations**: An internal spreadsheet of the recommendations is being maintained within the Finance Department. JIAC members had been provided with a copy, noting that further updates will be available after the upcoming Recommendations, Improvement and Learning Board meeting. JIAC members raised concerns regarding a number of longstanding recommendations that remain outstanding. Members were assured that, as the process for managing and monitoring recommendations continues to be further deeloped, this position is expected to improve. **Finance Team staffing**: An update on current and future staffing levels within the Finance team was provided. A recent Service Choice Review made recommendations to change the team's structure, which is subject to management of change processes. **Pension Remedy**: The Director of People and Business Services, Constabulary CFO and Chief Accountant discussed the transition of pension remedy work to business as usual, provided updates on outstanding cases, and expanded collaboration with Dorset for ongoing pension administration for improved resilience - **Outstanding Pension Remedy cases:** It was reported that only nine contingent pension remedy cases remain, with most issues resolved and the process now considered routine, supported by natinoal statistics indicating strong sector performance. **Valuation of Non-Current Assets (Post 1 April 2025 Regime)**: From 1 April 2025, the organisation has adopted CIPFA's revised, risk-based valuation framework, introducing five-yearly valuations with annual indexation in between. The change reduces reliance on full valuations but increases the need for judgement, documentation, audit scrutiny, and close collaboration with valuers and auditors during implementation. The Chief Accountant will be liaising with the external auditors on this.	N/A								
19	Verbal	Any other business	N/A	There was none.	N/A								
20	Verbal	JIAC member recruitment	N/A	The Committee noted that the recruitment advertisement for JIAC members had gone live and that the closing date for applications is 8 April.	N/A								
21	Paper	Medium Term Financial Plan 2026/27-2029/30/Efficiencies Programme	N/A	The Committee noted the Efficiencies Programme report that had also been considered at a recent PCCGB meeting. Key points were discussed.	N/A								
22	Paper	Internal Audit - Volunteer Supported Scrutiny Panel final report	N/A	Dan Newens (SWAP) presented the audit findings on the Volunteer Supported Scutiny Panel audit.	N/A								
23	Paper	Strategic Risk Review	N/A	The Director of People and Business Serivces notified the Committee that implementation of the revamped strategic risk register is imminent.	N/A			JIAC04/2026	Strategic Risk Register update requested by JIAC Chair for the June 2026 JIAC meeting, with a copy being shared with members as soon as it is available.	Director of People and Business Services	30 June 2026 (paper circulation 16.06.26)		
24	Paper	Estate Strategy	N/A	The OPCC CFO provided a progress around the development of the Estate Strategy.	N/A								
25	Paper	ICT overview update report	N/A	The Committee noted the ICT progress report for the quarter.	N/A			JIAC05/2026	JIAC members requested a breakdown of all current contractors used by the Constabulary.	CFO (Constabulary)	30 June 2026 (paper circulation 16.06.26)		
26	Paper	Business continuity	N/A	The committee noted that the Business Continuity area of business, which previously sat in the Governance and Compliance Department, is now co-ordinated through the Constabulary's Corporate Development Department.	N/A								

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