GLOUCESTERSHIRE CONSTABULARY JOINT INDEPENDENT AUDIT COMMITTEE

ANNUAL REPORT 1 APRIL 2025 - 31 MARCH 2026 TO THE FORCE GOVERNANCE BOARD

Final

Executive Summary

The Annual report by the Gloucestershire Joint Independent Committee is in its second year of the new format agreed by CIPFA.

It has been a busy year for all involved with the committee and the report provides details of the major areas of work and concerns and achievements we have had in 2025/26.

It is recognised that the force and OPCC are facing significant challenges currently and with major changes for the future of Policing in the UK. There is the ever-changing nature of crime alongside achieving significant savings. A lot has been achieved in the year and further improvements are planned.

The key challenges and achievements during the year have been:

- To improve oversight the committee has introduced several standing items to the meetings. This includes regular updates on inspections by external organisations.

- The pension remedy project has improved considerably.

- The SWAP Annual opinion of Limited Assurance is very disappointing and will be discussed with senior management**.**

- Delays in receiving papers particularly from the Finance department. This was mainly due to long term sickness. There has been an improvement recently with more staff appointed and secondments from other forces.

- Attendance at the PCC Governance board has improved our understanding of strategic activities.

- The major Niche IT project was the subject of two SWAP audits. No assurance was the audit result but following intense investment in resource on the project it was successfully implemented in February 2026. The constabulary are implementing significant ICT process changes following the learning from the Niche audits.

- With pro-active management there has been a good reduction in the number of outstanding management actions following audits.

- The Action plan for members has been successfully progressed this past twelve months.

- There has been a full overhaul of the management and content of the Strategic Risk register and the JIAC are awaiting the new format for the 2026/27 year.

- The Terms of Reference for the JIAC have been cross-referenced over the year to ensure ongoing compliance.

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 Independent Audit Committee (JIAC) as an independent body to serve and oversee the Police and Crime Commissioner (PCC) and the Chief Constable (CC).

The purpose of the JIAC 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 JIAC also helps the PCC discharge his 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 JIAC for the PCC and CC of Gloucestershire.

CIPFA suggests that the annual report is a helpful way to hold the committee to account and sets out several 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

- whether committee members are accessing briefing and training and opportunities and 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 has been structured around these criteria.

Last year the report was provided in a new format as required by CIPFA. The report this year continues in this format. The questionnaire has been completed by the 3 independent members. Details of the responses have been described in the appendices. As in the previous year, an Action plan is being prepared for those items where the committee feels that its activities are not fully compliant with requirements as described in Appendix 1. Also, the action plan will include any reference from Appendix 2 where the committee feels it can improve its impact and effectiveness. The action plan will be issued by the end of July 2026.

Terms of Reference

A requirement of CIPFA concerns the need to review and update if appropriate the Terms of Reference. The committee have reviewed and updated this document in line with CIPFA guidelines this year and will continue this on an annual basis. In addition, the requirements are reviewed against an action plan over the year to ensure adherence and JIAC attendees have been part of this.

CIPFA's Position statement 2022: Audit committees

This high-level document has been reviewed and the committee meets the practice and principles required by CIPFA.

Meetings of the Committee

In accordance with the terms of reference the JIAC met on the following dates:

- 20.6.25
- 14.8.25 (extraordinary meeting to agree the 24/25 Annual accounts)
- 30.9.25
- 19.12.25
- 18.3.26

CIPFA's Financial Management Code of Practice states that the Audit Committee should comprise between three and five members, who are independent of the PCC and Force.

Membership

Currently the committee has 3 members with a quorum of 3. This level was a trial to check (recognising the funding limitations of the force) whether the committee could function with this level of membership. All meetings have been quorate. However, this has put increased pressure on the current members. In conjunction with the OPCC (Office of the Police and Crime Commissioner) it has been agreed that the committee can return to 4 members and the recruitment process commenced in April 2026.

Sally-Anne Barnes the Chair resigned in March 2026 and David Clowes was elected Chair. All members of the committee thanked Sally-Anne for her 9 years of service and leadership of the committee.

Attendance

Committee meetings were also attended by relevant persons from the Office of the PCC, the Constabulary, Internal Audit and External Audit, and other police officers and staff as required. The committee meetings are open to the public (except for confidential items) although there has been no attendance by the public.

Formal Meetings of the committee

The committee met formally five times during the year. An additional meeting to the usual four was required for the approval of the Annual Accounts in August.

Each meeting included a Chair's update. Together with information on financial matters and statutory accounts provided by the Chief Financial Officers.

With the introduction of several fundamental I.T. projects the committee has asked for regular reports as well as the involvement of SWAP (South West Audit partnership) who provide assurance for internal audit.

The committee has continued experiencing problems receiving timely financial information. Often the reporting under review is for two or three months before the meeting and therefore already out of date. This issue has been raised with senior management in the OPCC and Constabulary who are aware of the problems. The main cause has been staff shortage in the Finance department. Recent staff appointments including secondments from other forces should see an improvement here.

The review of the yearly financial information due in June could not be completed necessitating an extraordinary meeting for August.

Occasionally during the year, there has been delay in providing parts of the audit pack. This has caused strain on members to review the papers prior to the meeting.

The committee also now attends the PCC Governance board and receives

Budget Gold minutes. These have helped facilitate a better understanding of overall challenges as well Finance and budget issues.

Regular updates continue with the Pension remedy and have been discussed at the committee. The committee is pleased with the good progress made by the end of the financial year. Assistance here has been provided by staff from other nearby forces.

The committee has been provided with regular updates on Police Reform and the abolition of PCCs and these subjects will be standing items for the committee's agenda during the next year.

Bishop Fleming has continued as auditors and SWAP as internal auditors and both have attended meetings of the committee.

In addition to these items each meeting had reports and discussion on more specific topics.

The members also met officers on an *ad hoc* basis in between the formal meetings and details of these meetings and other areas of discussion in meetings are described below.

The non-confidential activities of the committee continue to be published on the OPCC website. The meetings are open to the public but disappointingly there has been no public attendance.

Meetings with colleagues

- Members of the Committee met with the Temporary Chief Constable (TCC) and PCC in separate one-to-one meetings. This year, in addition to discussing the PCC and TCC's plans and activities the members have discussed their activities and work.
- Members have had briefings on national changes to Constabulary and PCC changes. In addition, information has been provided on local government changes.
- This year as part of the committee's continuous improvement members have requested feedback at the conclusion of the formal meetings. This has been useful process and has enabled implementation of some positive changes.
- Members met with the Head of Governance and Compliance for the first few meetings of the year. However, it was agreed to bring the discussions on the Strategic Risk register into the full meeting. This has worked well and coincided with a complete refresh of the Strategic Risk register.
- Members met with Internal and External auditors without any employees of the Constabulary or OPCC present. This is good practice and is recommended by CIPFA. This provided the opportunity for a focussed

discussion on key areas and for the members to ask for feedback on the activities of the committee.

- The development of various ICT systems – principal one being NICHE - has been a major priority for the Constabulary. Several presentations have been made by the Director responsible for NICHE and other IT projects. The Niche project was delivered late (initially due October 2023) and implemented in February 2026. SWAP had completed an audit of progress on the project which provided a ‘no assurance’ opinion in December 2025. The JIAC maintained focus on this key project and pushed for stronger project management discipline for future ICT implementations. Also, a follow up audit was undertaken for the NICHE project with more details provided in the section for Internal Audit. There has been a large investment in the ICT project management team and tighter management The JIAC have been assured that key learnings have been taken from the NICHE project and ICT project management will be tightened up.

- This year committee members have been invited to attend the PCC’s Governance board. A useful invitation as several items at the Audit committee are initiated or signed off at this board. Initially this was to observe however now there is also contribution to the meetings. Attendance here will continue during 26-27 albeit not every meeting.

- The members could not attend the Ethics committee this year but will be attending 26-27.

- A useful development this year was greater involvement in the budget precept procedures. Also, one member attended (remotely) part of the Police and Crime panel where the budget was agreed.

- The committee continues using the SWAP dashboard. This is a very useful tool for staff to review and manage internal audit reports for Gloucestershire. At the committee’s request SWAP completed a review to map internal and external agencies’ inspections against the FMS (Force Management Statements) and identify any gaps. More members of staff are being trained to access the dashboard to help manage the SWAP audit action plans.

- The Committee also scans the news to identify problems in other Forces and will then ask pertinent questions to gain assurance that such issues are not evident in Gloucestershire.

- Continuous feedback is now asked at the conclusion of all JIAC meetings. A feedback survey has been issued to all attendees of the committee and results will be presented at the June 2026 JIAC meeting.

Action plan for committee members

After last year’s report, the Committee agreed an action plan where minor or moderate improvements were required. This has been a successful process with the main achievements being:

- Creation of a skills matrix to identify members' strengths and where training and development could be useful
- Detailed review and amendments to the Committee's Terms of Reference
- Ensuring that the JIAC has all the procedures in place equivalent to those required under the Local Code for local authorities.
- The presentation of a bespoke Business Case at the PCCGB early in 2026 led to confusion in its savings predictions. A member of the JIAC the committee has been reviewing a sample of business cases to ensure they are fit for purpose.
- Sought and obtained assurance on compliance with the new Procurement Act.
- Checked Business continuity procedures and this is now an annual activity.
- Feedback is now asked at the end of each meeting. A feedback survey has been issued to members of the committee and results will be presented at the June 2026 meeting.

Information sessions

Separate from the formal meetings, the committee recognises the need to get information and assurance with specialist areas. These are termed Information sessions and these have covered in person and on Teams.

- Professional Standards department – Whistleblowing and Internal Fraud
- Results of the Gloucestershire Police National Well-being survey
- South- West forces Regional Collaboration
- Change management

Other meetings and research

Members used opportunities to increase knowledge and experience to improve the role and activities of the committee. Examples include:

- Sally- Anne (Chair) continues half yearly meetings with the Chair of the West Midlands Police JIAC.
- Sally- Anne (Chair) and Fiona have attended a Teams meeting of the Gloucestershire Police and Crime panel.
- As part of the committee's continuous improvement, David has investigated, through desk research, the ways in which other JIACs conduct their meetings.

Training and Professional development

Members of the committee have been keen to undertake this and at least two members or more have attended the following:

- **CIPFA webinar on Police committee updates.** A useful opportunity to understand new activities as well as sharing experiences with other JIAC.
- **CIPFA spring briefing**
- **CIPFA Briefing on Local government changes**

External inspections

At each JIAC the committee meeting has updates on progress with inspections by HMICFRS and similar external organisations. Such as National Child inspection. This activity has now become a standing item with the Head of Inspections now attending all meetings. Combined with the work by SWAP we challenge to ensure that all inspections and internal audit cover the Force Management statements.

Any requirements and recommendations made by external auditors - Bishop Fleming – are pursued in the meetings.

Internal Audit

South West Internal Audit Partnership (SWAP) has continued as internal auditor. It continues providing a very good service for the CC and PCC as well as the committee.

Annual Opinion provided by SWAP for financial year 2025/26

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 Limited Assurance opinion for Gloucestershire Constabulary and the Office of the Police and Crime Commissioner.

This year there have been fewer reports. The auditor's opinion of **Limited Assurance** is very concerning. However, this was expected based on the 'limited' and 'no assurance' reports completed.

Following a review by SWAP of other South West forces it was recognised and agreed that Gloucestershire does not spend proportionally as much on internal audit as other forces. Consequently, it was agreed that the budget for SWAP would increase for the 26/27 financial year by approximately 20%.

The planning for future audits has changed this year. It now involves SWAP, senior management and committee members. We have continued with agreeing the year's audit plan in two 6-month tranches. This has ensured that we can amend and respond quickly if new risks or failures appear in processes.

Rich Clarke was appointed as the new CEO of SWAP and he attended the December meeting of the committee.

Summary of No Assurance and Limited Assurance reports

No Assurance

Niche

This major I.T. project had been delayed for several reasons. Following issues experienced with a previous major IT project (Unit 4) a SWAP audit was requested in 2025. Unfortunately, the report findings confirmed that this project also had major issues and a follow up audit was also agreed -see below.

Reassuringly, urgent steps have been taken to ensure this project was implemented, albeit only at Minimum Viable Project level (MVP)rather than the original specification. However, on extremely tight deadlines not all documentation was available to confirm the workings of the project.

In May 2026 the follow up Niche report was published. This highlighted the lack of formal review and approval of the final MVP, or the business, configuration, interface and technical requirements which taken mean that governance requirements were not fully met. Management actions from the previous audit last August have now been superseded with new preventative actions to ensure lessons learnt are captured and applied to future projects.

The JIAC now require regular IT updates to ensure that this No assurance does not re-occur going forward.

Whistleblowing

No recent updates had been received on the latest policy and procedures and the JIAC requested an information session with the Whistleblowing team ahead of the planned SWAP audit.

The audit has confirmed that the policies are out of date and procedures are not being implemented correctly. New training is recommended and a full review of the policy and practices to provide assurance to all staff that a fair and confidential procedure is available to all.

Limited Assurance

Contract Monitoring and Volunteer Scrutiny Panel

For the Limited Assurance audits, management have been requested to take urgent actions on the Contract Monitoring and Volunteer Scrutiny Panels to ensure that the recommended actions are implemented as soon as possible.

Payroll and Overtime Processes

The main issues stem from there not being a single individual being responsible for the payroll process. Given that effectively 3 separate teams are involved – Finance, HR and the outsourced payroll service provider (Gloucestershire County Council: GCC) – this had resulted in a disjointed approach with no ownership or accountability for the overall process. There was also lack of engagement of GCC with SWAP during the audit.

Management have been requested to take on board SWAP's recommendations. Steps have been taken to allocate responsibility for the payroll process to an individual, and a review of the options for a third-party provider is underway.

Other reports

The JIAC have been commenting on all reports when reported at committee meetings. Summary details for all reports are described below.

The Dashboard and outstanding actions from SWAP

The dashboard for monitoring audits, introduced two years ago has been integrated into the work of the committee. This has enabled a much more dynamic approach to monitoring outstanding and forthcoming audits and management actions.

During the year the provision of information on the progress of the outstanding action points has continued. There has been improved reporting and the number of outstanding actions has moved in the right direction

However, there continue to be several outstanding management actions going back four or five years. It is extremely important that those responsible complete all the required management actions for these and other audits. Monitoring of outstanding actions is a standing item for all the JIAC meetings.

As usual SWAP has provided periodic updates during meetings and has also assisted with *ad hoc* queries during the year.

Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium
				Action		
				1	2	3
Completed Work						
Niche Project Implementation *This review aims to provide assurance that the Niche Project implementation is on track for the revised go live date in February 2026.*	Completed	**No Assurance**	7	5	2	0
Whistleblowing *To provide assurance that the Force's whistleblowing arrangements enable staff to raise concerns safely and that disclosures are handled appropriately and in line with policy.*	Completed	**No Assurance**	4	2	2	0
Contract Monitoring *To provide assurance on the adequacy and effectiveness of the controls for managing and monitoring contracts in accordance with the Force's policies and procedures.*	Completed	**Low Limited**	3	1	2	0
Volunteer Supported Scrutiny Panels (2024/25) *To provide assurance on governance arrangements and identify best practice in relation to the lay person/ volunteer supported scrutiny panels.*	Completed	**Medium Limited**	6	4	2	0
Payroll and Overtime Processes (2024/25)	Completed	**High Limited**	4	0	3	1

Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium
				Action		
				1	2	3
To provide assurance that key controls related to payroll are operating effectively.						
Medium Term Financial Planning *To provide assurance that the medium-term financial planning (MTFP) process is robust, accessible and formed in line with the relevant Codes of Practice.*	Completed	**Low Reasonable**	6	0	3	3
Niche Follow Up Review *To provide assurance that the actions agreed to mitigate against the risk exposure identified within the 2025/26 no assurance opinion audit of Niche Project Implementation have been implemented.*	Completed	Follow Up	4	0	4	0
FMS Assurance Mapping (2024/25) *To review all sources of supporting evidence for the completion of the Constabulary's Force Management Statement and identify any existing gaps in assurance.*	Completed	Advisory	N/A	-	-	-
Follow Up of Agreed Actions	Completed	Support Activities	N/A	-	-	-
Planning, Reporting and Advice	Completed	Support Activities	N/A	-	-	-
In Progress						
ICT Framework Review *To provide assurance that key controls related to payroll are operating effectively.*	Fieldwork	Delays in initiating the audit as well as receiving necessary evidence to progress the work.				
Regional Motor Insurance	Fieldwork	Initial delays in receiving the necessary evidence to progress the review.				

Audit Area	Status	Opinion	No of Actions	1 = Major	⟷	3 = Medium
				Action		
				1	2	3
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.						
Regional Collaboration Governance Review *To provide an evaluation of regional collaboration governance; identifying any inefficiencies or more effective ways of working within the current framework.*	Fieldwork	Delays in progressing the work due to the availability of the officers involved in this review.				
Scoping						
Regional Review - Vetting	Scoping	Significant delays experienced in initiating this review. We are now in discussion with the S151 Officers and the key contact to agree the scope of this review.				

Definitions of SWAP opinions

Assurance

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.

Corporate Risk

High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee
Medium	Issues which should be addressed by management in their areas of responsibility**.**
Low	Issues of a minor nature or best practice where some improvement can be made

For further details of action plans please see the full report: 'Gloucestershire Constabulary and Office of the Police and Crime Commissioner (OPCC) Internal Audit Annual Opinion Report 2024/25'.

External Audit

Bishop Fleming has continued as external auditors.

There are three outstanding control recommendations in the Audit completion report. One from the previous auditors Grant Thornton. Two from Bishop Fleming for last year.

In the Auditor's Annual report there are five outstanding recommendations. Two of these relate to significant weakness.

A good professional relationship continues between BF and staff with regular meetings. BF acknowledged the challenges for completion of the audit due to staff shortages in the Finance team. However, recognised that the Finance team were very cooperative and aided in hitting audit timings where possible. In addition, the committee members have been able to have discussions separately with Bishop Fleming.

The 2024/2025 final accounts were:

- Completed by Finance in the middle of August 2025
- BF issued an unmodified opinion in December 2025
- The final audited accounts were published and signed by the PCC and CC on 19th December 2026.

The Committee received management progress reports on the implementation of external audit recommendations.

Has the committee adopted recommended practice?

As mentioned earlier, the committee has used the CIPFA Self-assessment of good practice questionnaire. The results are indicated in Appendix 1.

The questionnaire was completed by the 3 members of the committee. To be fully compliant each member would have scored 200. The individual results were 184,190,196 with a mean of 190 compared with a mean of 181 for 24-25.

Have the development needs of committee members been assessed and whether committee members are accessing briefing and training opportunities?

Training needs are reviewed for members. The training undertaken this year has been described earlier in the report but also included

- Members receiving periodic briefing updates from CIPFA
- Members receiving the periodic SWAP news round up
- Formalised training as described above and Information sessions

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 based on CIPFA questionnaire - Evaluating the Impact and Effectiveness of the Audit committee. This is described in Appendix 2.

What impact has the committee had on the improvement of governance, risk and control within the Constabulary?

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

The DCC's Recommendations Improvements and Learnings (RIL) meetings include updates on SWAP audit management actions. This has helped drive faster resolution.

In addition, the JIAC comments on the overall impact the OPCC and Constabulary are having and the value for money and service being delivered overall. Also, how this compares to other forces and where best practice can be learnt and improvements made.

We have also contributed towards raising awareness of the financial challenges across the Force and the need for detailed savings plans and assignment of responsibilities. We have highlighted concerns about resourcing in the Finance team which has been hindering timely financial reporting.

The regular attendance at the PCC Governance Board since December 2026 has given the JIAC an opportunity to comment on plans but also provided a much greater oversight on the overall governance within the organisation.

Acknowledgements

Today, policing is in an extremely challenging environment both financially but also with the fast pace of change and we would like to thank all officers and staff of the Constabulary, and officers of the PCC for the help and assistance given to us throughout the year.

David Clowes (Chair)

Sally Anne Barnes (Committee member

Fiona Lloyd (Committee member)

17th June 2026

Appendix 1 — Self-assessment of good practice

(CIPFA — Audit Committees Practical Guidance for Local Authorities and Police 2022 Edition) **Update based on results of survey by Sally-Anne, Fiona and David**

Audit Committee purpose and governance	
1. Does the authority have a dedicated audit committee that is not combined with other functions (e.g. standards, ethics scrutiny)? organisations have a dedicated audit committee?	✓
2. Does the audit committee report directly to the governing body (PCC and Chief Constable /full council/fire authority etc)?	✓
3. Has the committee maintained its advisory role by not taking on any decision-making powers?	✓
4. Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position statement.	✓
5. Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee.	✓
6. Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles.	✓
7. Does the governing body hold the audit committee to account for its performance at least annually.	✓
8. Does the committee publish an annual report in accordance with the 2022 guidelines including	✓
○ Compliance with the CIPFA position statement	✓
○ Results of the annual evaluation, development of work undertaken and planned improvements.	✓
○ How has it fulfilled its terms of reference and the key issues escalated in the year	✓

Functions of the Committee	
9. Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's position statement as follows?	✓
	✓
	✓
	✓

○ Governance arrangements	✓
○ Risk management arrangements	✓
○ Internal control arrangements including ● Financial management ● Value for money ● Ethics and standards ● Counter fraud and corruption	✓
○ Annual governance statement	✓
○ Financial reporting	✓
○ Assurance framework	✓
○ Internal audit	✓
○ External audit	✓
10. Over the year had adequate consideration been given to all areas	**Minor improvement**
11. Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?	**Minor improvement**

12. Has the committee met privately with the external auditors and the head of internal audit in the past year?	✓

Membership and Support	
13. Has the committee been an established in accordance with the 2022 guidance as follows? ● separation from the executive ● a size that is not unwieldy and avoids use of substitutes ● inclusion of lay/co-opted members in accordance with legislation or CIPFA's recommendation.	✓
14. Have all committee members been appointed or selected to ensure a committee membership that is knowledgeable and skilled.	✓
15. Has an evaluation of knowledge, skills and the training needs of the Chair and committee members been carried out within the last two years?	✓
16. Has regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	✓
17. Across the committee membership is there satisfactory level of knowledge as set out in the 2022 guidance.	**Minor improvement**
18. 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 to the committee.	✓
19. Does the committee have good working relations with key people and organisations including external audit, internal and the CFO.	✓

Effectiveness of the Committee	
20. Has the committee obtained positive feedback on its performance from those interacting with the committee or relying on its own work	**Minor improvement**
21. Are meetings well-chaired, ensuring key agenda items are addressed with a focus on improvement?	**Minor improvement**
22. Are meetings effective with a good level of discussion, and engagement from all members?	**Minor improvement**
23. Has the committee maintained a non-political approach to discussions throughout	✓
24. Does the committee engage with a wide range of leaders and managers including discussion of audit findings and action plans with the responsible officers	**Minor improvement**
25. Does the committee make recommendations for the improvement of governance, risk and control arrangements?	. ✓
26. Do audit committee recommendations have traction with those in leadership roles?	**Minor improvement**
27. Has the committee evaluated whether and how long it is adding value to the organisation?	**Minor improvement**
28. Does the committee have an action plan to improve any areas of weakness?	**Minor improvement**
29. Has this assessment been undertaken collaboratively with the audit committee members.	**Minor improvement**

Appendix 2 Evaluating the impact and effectiveness of the audit committee

Areas where the audit committee can have impact by supporting improvement	Your evaluation: strengths, weaknesses and proposed actions
Promoting the principles of good governance and their application to decision making.	The committee continues to evidence good practice in formal and informal meetings. The Action plan has evidenced several improvements during the last 12 months.
Contributing to the development of an effective control environment.	The control environment has improved this year. Improved responses and better management control over outstanding actions.
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	The Strategic Risk Register has been re-allocated to the Corporate Development team. and revamped this year. The new format is expected to launch at the start of the 26/27 financial year.
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	The assurance framework is solid with the information provided by SWAP and Bishop Fleming. In addition, this year there has been a more robust approach to obtaining assurance on external organisations' inspections. This year, SWAP have completed a report on the overall coverage we have for assurance for the Force Management statements.
Supporting effective external audit, with a focus on high quality and timely audit work.	The committee supports the external auditors Bishop Fleming who provide an excellent timely service. They have worked well with the Finance team and accommodated the short staffing issues with Finance well.

Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	The internal audit function provided by SWAP is fully supported by the JIAC committee. There are improved arrangements for agreeing the audit plan. The committee has met Rich Clarke the new SWAP CEO. Additional hours are being allocated for SWAP work. This should bring Gloucestershire more in line with other forces. Also ensure SWAP have a wide enough remit to fully achieve their role.
Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.	The committee continues to challenge officers during meetings. Internal audit inspections and other external agencies' inspections provide assurance.
Supporting the development of robust arrangements for ensuring value for money.	The committee challenges at various times to ensure we are getting VFM. The external auditors provide assurance on this as part of their statutory requirements.
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	A presentation has been given to the committee on whistleblowing and internal fraud. Unfortunately, there has not been attendance at the Ethics committee however this should happen in mid-June 2026.
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.	Statutory deadlines have been met for the financial statements. External auditors have provided an unqualified opinion.