Gloucestershire Constabulary and Office of the Police and Crime Commissioner (OPCC)

Internal Audit Annual Opinion Report 2025/26

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Annual Opinion 2025/26 'At a Glance'

Annual Opinion

There are 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.

Client Feedback

Overall Score

97%

**Questionnaire return rate 28.5%*

The Headlines

Four High Organisational Risks Identified
Two no assurance reviews and three limited assurance opinions were reported during the year. Four reviews were assessed as representing high organisational risk. Appropriate management actions have been agreed in all instances.

Delivery of the 2025/26 Internal Audit Plan
Five reviews were completed as part of the 2025/26 Internal Audit Plan, together with three reviews delivered during the year relating to the 2024/25 plan. At the time of reporting, three 2025/26 reviews remained in progress (ICT Framework Review, Regional Motor Insurance and Regional Collaboration Governance), with one further review at scoping stage following a revision to the agreed scope (ICT Procurement and Contract Management).

Audit Delivery and Governance Oversight
Whilst reporting timescales were satisfactory in many cases, some delays were experienced during the year in audit initiation, receipt of evidence and final reporting. Internal Audit has worked closely with the Force to strengthen oversight of agreed actions, including the development of a proposed Internal Audit Actions Follow-Up Protocol to support improved accountability, monitoring and reporting to senior management and the Audit Committee.

Stakeholder Feedback
Post-audit questionnaire feedback remained positive; however, response rates declined compared to the previous year, limiting the extent to which conclusions can be drawn from the results. Feedback received continued to demonstrate positive perceptions of Internal Audit professionalism, communication and value added.

Internal Audit Assurance Opinions 2025/26

Substantial	**0**
Reasonable	**1**
Limited	**3**
No Assurance	**2**
Advisory/Follow Up	**2**
Support Activities	**2**

Internal Audit Agreed Actions 2025/26

Priority 1	**12**
Priority 2	**18**
Priority 3	**4**
Total	**34**

SWAP INTERNAL AUDIT SERVICES Better Assurance, Together

SWAP work is completed in accordance with the Global Internal Audit Standards (GIAS), supported by the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.

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 Gloucestershire 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 9 of this report.

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

  The conclusion relates to the full breadth of Gloucestershire 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 13-15 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 Force Chief Finance Officer and PCC Chief Finance Officer to support preparation of the Annual Governance Statement.

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

  The conclusion provided on pages 3-4 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. SWAP continues to work towards full conformance with these standards and will report on its conformance arrangements through its quality assurance and improvement programme.

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 Gloucestershire 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 **Limited Assurance** opinion for Gloucestershire 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 of audit findings across the areas reviewed and should not be considered as a single point-in-time assessment.

Whilst governance, risk management and control arrangements were found to be operating well in some areas reviewed during the year, significant weaknesses were identified in relation to project governance, whistleblowing arrangements, contract monitoring and governance arrangements supporting volunteer scrutiny panels. These findings resulted in four areas being assessed as representing high organisational risk and identified recurring organisational themes relating to governance oversight, accountability, formal approval processes, management information and implementation monitoring.

A number of Priority 1 management actions remain outstanding at the time of reporting, including actions relating to project governance, whistleblowing oversight, contract management controls and governance arrangements supporting volunteer scrutiny panels. Follow-up activity undertaken during the year demonstrated that progress has been made in some areas, including the successful implementation of the Niche system; however, further work remains necessary to strengthen governance arrangements and embed sustainable improvements across the organisation.

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 Gloucestershire 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 Gloucestershire Constabulary's Police and Crime Prevention 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

Table 1: Audit Coverage by Corporate Priority

Police and Crime Prevention Plan	Coverage (Completed Audits)	Average Opinion of Completed Audits
Creating Safer Communities	None	
Tackling Violence Against Women and Girls	None	
Strengthening your constabulary	Good	Reasonable
Targetting the Causes of Crime	None	
Supporting Victims and Reducing Reoffending	None	
Improving Trust and Confidence in Policing	None	

Table 2: Audit Coverage by Police Area

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
FMS 1 - Finance	Good	Limited
FMS 2 – Wellbeing	None	
FMS 3 – Responding to the Public	None	
FMS 4 – Prevention and Deterrence	None	
FMS 5 - Investigations	None	
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	Adequate	No Assurance
FMS 11 – Force-wide Functions	Good	No Assurance
FMS 12 - Collaboration	Some	Reasonable

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.

High Organisational Risk Areas Identified

During the course of the year, Internal Audit identified four areas considered to represent significant organisational risk for Gloucestershire Constabulary.

Niche Project Implementation

The original review identified significant weaknesses in project governance, oversight, resourcing and programme management arrangements relating to the implementation of the Niche system. Concerns included unclear accountability arrangements, weaknesses in project governance documentation and gaps in business and technical requirements management.

A follow-up review completed in May 2026 identified that the Niche system had gone live and that progress had been made in implementing project, communications and resourcing arrangements. However, the review found that formal governance and approval processes for key project documentation had not consistently been evidenced prior to implementation.

The original Priority 1 actions were closed and replaced with new preventative governance actions agreed to strengthen project governance arrangements for future programmes, including formal approval requirements for project documentation, communications, resource planning and Minimum Viable Product (MVP) definitions. Revised implementation dates extend to September 2026.

Whistleblowing Arrangements

The review identified significant weaknesses in whistleblowing governance and oversight arrangements, including weaknesses in policy documentation, central recording arrangements, monitoring processes and staff awareness. These weaknesses increased potential legal, operational and reputational risks associated with the management of protected disclosures.

Four management actions were agreed, with implementation dates ranging from April to July 2026. At the time of reporting, actions remained open within the audit management system.

Contract Monitoring

The review identified weaknesses in contract monitoring and supplier oversight arrangements, including gaps within the Force's contract register, unclear ownership responsibilities and inconsistent performance management arrangements. These weaknesses limited effective oversight of supplier performance and contract management activity.

Three management actions were agreed, including one Priority 1 action, with implementation dates extending to March 2027 to align with planned system and process improvements. At the time of reporting, all actions remained pending remediation.

Volunteer Supported Scrutiny Panels

The review identified weaknesses in governance, financial oversight and monitoring arrangements relating to volunteer supported scrutiny panels and the Better Together programme. Findings included weaknesses relating to remuneration arrangements, financial governance, reporting arrangements, vetting arrangements and oversight controls.

Six management actions were agreed, including four Priority 1 actions. The report was presented to the Audit Committee in March 2026; however, at the time of reporting, responsible officers and implementation timescales for the agreed actions had not yet been formally determined.

Common Governance Themes

Common themes identified across these reviews included weaknesses in governance and oversight arrangements, inconsistent application of formal controls and approval processes, limited management information, and a lack of clearly defined accountability and monitoring arrangements. Collectively, these issues increased the risk of ineffective decision-making, reduced organisational oversight and inconsistent implementation of key controls.

Agreed Actions

Throughout the year, management have remained supportive of Internal Audit findings and responsive to agreed actions. Progress against actions continues to be monitored through established governance arrangements and Audit Committee reporting.

During 2025/26, Internal Audit has undertaken significant work with the Force's Section 151 Officer to review the status of agreed actions and strengthen arrangements for the monitoring and reporting of Internal Audit recommendations. This work has helped improve the accuracy of action records, increase visibility of outstanding actions and support more effective reporting to senior management and the Audit Committee.

To further strengthen governance and oversight arrangements, Internal Audit has developed an Internal Audit Actions Follow-Up Protocol, setting out a proposed approach for the ongoing monitoring, validation and closure of agreed actions. The protocol is intended to support a more consistent and risk-based approach to follow-up activity, ensuring that actions reported as complete are appropriately evidenced and that outstanding actions continue to receive appropriate management oversight.

Discussions are currently ongoing with the Force regarding implementation of the protocol, including arrangements for management to provide direct updates through the audit management system and for Internal Audit to undertake evidence-based validation of completed actions. The proposed approach is intended to improve accountability, strengthen assurance over action implementation and provide more timely and accurate reporting of progress to senior management and the Audit Committee.

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 Internal Audit Plan and the outturn to date, together with three reviews carried forward from the 2024/25 plan. In total, eight reviews have been completed during the year, comprising six assurance reviews, one advisory review and one follow-up review, alongside other support activities. At the time of reporting, three reviews remained in progress and one audit was at scoping stage.

The planned ICT Procurement and Contract Management review experienced delays in initiation due to operational capacity constraints within the ICT function. Following discussions with the Section 151 Officers in May 2026, it was agreed that the scope of the review should be revised to avoid duplication with the completed Contract Monitoring audit. The review will instead focus on whether arrangements for procuring and managing ICT products and services deliver value for money through effective licence management, avoidance of system duplication, optimisation of ICT contracts, benchmarking arrangements and consideration of collaborative procurement opportunities.

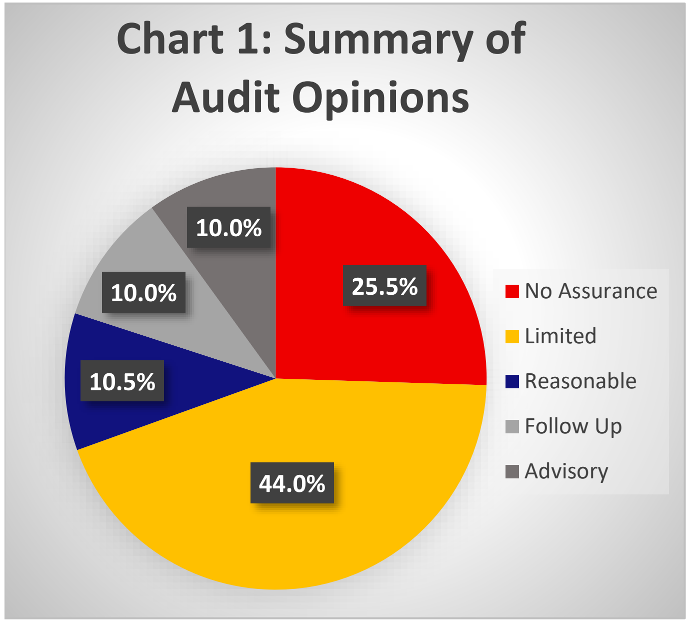
Summary of Audit Work 2025/26

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



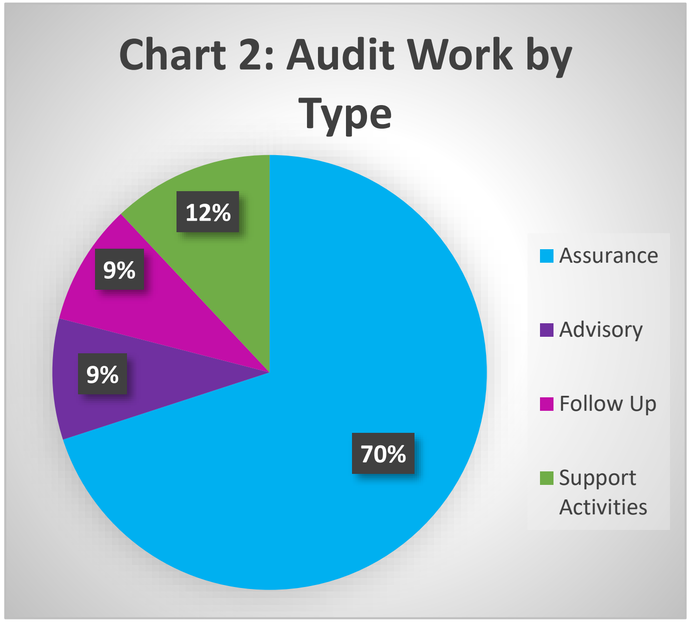


Chart 1 illustrates the distribution of assurance opinions across audit work completed during the year, based on financial cost.

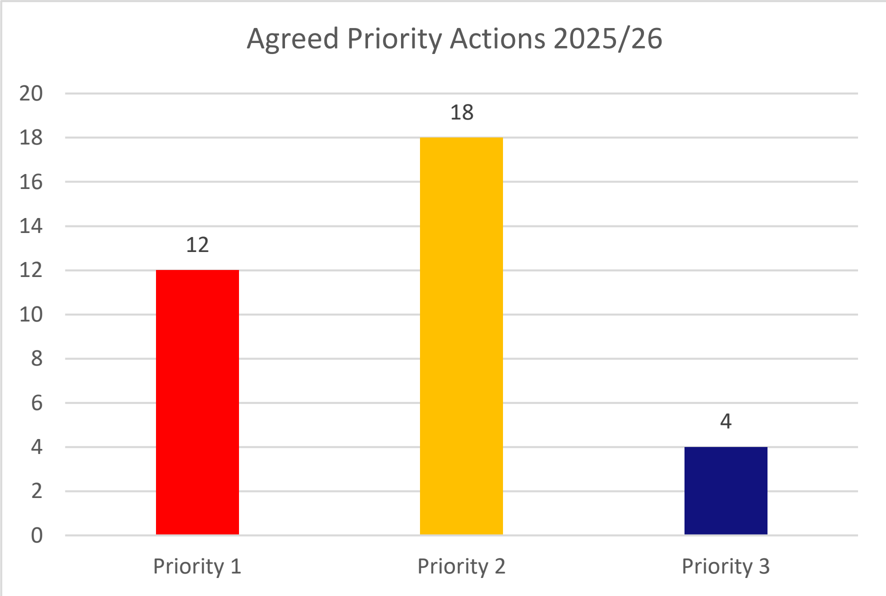
Chart 2 summarises completed audit work by type. Whilst assurance activity remains the primary focus of Internal Audit, advisory work also supports the organisation in responding to emerging risks and change.

Summary of Audit Work 2025/26

Summary of Audit Actions by Priority

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.

Priority Actions



Added Value 2025/26

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.

Governance and Oversight

SWAP has continued to support Gloucestershire Constabulary and the Office of the Police and Crime Commissioner through arrangements for monitoring and reporting the implementation of agreed management actions. During the year, significant work was undertaken to review and update the status of management actions to support more accurate reporting to senior management and the Audit Committee. This has improved visibility of outstanding actions, implementation progress and accountability across the organisation.

SWAP has continued to develop reporting dashboards and AuditBoard access to support transparency, oversight and real-time monitoring of audit activity and actions. Work has also commenced with Force stakeholders to support direct updating of management actions within AuditBoard, improving ownership, accountability and the timeliness of progress reporting, whilst enabling Internal Audit to focus follow-up activity on evidence-based validation of key actions.

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.

During the development of the 2026/27 Internal Audit Plan, intelligence gathered from other police forces, OPCCs and SWAP partners was used to help identify emerging risks, areas of good practice and topics requiring assurance. This helped ensure that audit resources remain focused on areas of greatest organisational risk and strategic importance.

Data analytics techniques have also continued to be incorporated into audit work where appropriate to enhance testing, insight and reporting.

Added Value 2025/26

Collaboration and Advisory Support

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.
Through participation in national and regional Police Audit Group networks and conferences, SWAP has continued to share emerging good practice, discuss common challenges and bring sector insights back to the Force and OPCC. SWAP has also continued to support the organisation through advisory input, horizon scanning and regular updates on emerging risks and sector developments, including fraud awareness updates and counter fraud intelligence provided by SWAP's Counter Fraud Team.

Counter Fraud Support

SWAP's Counter Fraud Team has continued to provide fraud awareness updates and intelligence throughout the year, helping officers and staff remain informed of emerging fraud risks, trends and prevention measures. The team also supports the wider organisation through specialist advice and access to sector-wide counter fraud knowledge and resources.

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								
*Finance *Knowledge Management & ICT *Force-Wide Functions	* Strengthening your constabulary.	**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
*Force-Wide Functions	* Strengthening your constabulary.	**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
*Finance *Force-Wide Functions	* Strengthening your constabulary.	**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
*Finance	* Strengthening your constabulary.	**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
*Finance	* Strengthening your constabulary.	**Payroll and Overtime Processes (2024/25)** *To provide assurance that key controls related to payroll are operating effectively.*	Completed	**High Limited**	4	0	3	1
*Finance *Collaboration	* Strengthening your constabulary.	**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

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 *Knowledge Management & ICT *Force-Wide Functions	* Strengthening your constabulary.	**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
*Knowledge Management & ICT *Force-Wide Functions	* Strengthening your constabulary.	**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	-	-	-
*Force-Wide Functions	* Strengthening your constabulary.	**Follow Up of Agreed Actions**	Completed	Support Activities	N/A	-	-	-
*Force-Wide Functions	* Strengthening your constabulary.	**Planning, Reporting and Advice**	Completed	Support Activities	N/A	-	-	-
Reporting								
*Knowledge Management & ICT	* Strengthening your constabulary.	**ICT Framework Review** *This review aims to ensure the reliability and availability of ICT systems to support public sector operations, to identify, assess, and mitigate risks associated with ICT operations.*	Discussion	Delays in initiating the audit as well as receiving necessary evidence to progress the work.				
In Progress								
*Finance	* Strengthening your constabulary.	**Regional Motor Insurance** *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.*	Fieldwork	Initial delays in receiving the necessary evidence to progress the review.				

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
*Collaboration	* Strengthening your constabulary.	**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								
*Collaboration	* Strengthening your constabulary.	**ICT Commercial Management and Value for Money**	Scoping	Originally scoped as a review of ICT Procurement and Contract Management. Following discussions with the S151 Officers, the scope has been refined to focus on value for money from ICT products and services, including licence utilisation, duplication of systems, contract optimisation, benchmarking arrangements, and opportunities for collaborative procurement.				