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

Report of Internal Audit Activity – June 2026

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Plan Progress

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

As part of our plan progress reports, we will 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.

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

Audit Opinion and High Organisational Risks

We are able to provide a **Limited** rolling assurance opinion based on internal audit work completed during 2025/26 and 2026/27 to date. This opinion reflects two **No Assurance** reviews — **Whistleblowing** (detailed below) and **Niche Project Implementation** (reported to the December 2025 JIAC meeting) — together with **Limited Assurance** opinions from the **Payroll and Overtime Processes**, **Volunteer Supported Scrutiny Panels**, and **Contract Monitoring** reviews. In addition, two **high organisational risks** were identified through the Niche Project Implementation review (reported to the December 2025 JIAC meeting) and the Volunteer Supported Scrutiny Panels review (reported to the March 2026 JIAC meeting).

'*Weak whistleblowing arrangements could result in concerns not being raised, identified, or managed appropriately, exposing the organisation to legal, reputational, and operational risks*.'

Without further action, there is a risk that staff and officers may not be adequately protected when raising concerns, and that the Force may be unable to demonstrate that whistleblowing disclosures are identified, recorded, monitored, and managed in line with legislative requirements.

The audit identified significant weaknesses in the Force's whistleblowing arrangements, including an outdated and inaccurate Whistleblowing Policy, the absence of formal processes to identify and record protected disclosures, limited governance and oversight arrangements, and a lack of whistleblowing-specific training and awareness. As a result, the Force cannot currently provide assurance that whistleblowing concerns are consistently recognised, monitored, or managed in accordance with the Public Interest Disclosure Act 1998.

Management has agreed actions to update the Whistleblowing Policy, establish formal recording and oversight arrangements, and strengthen staff awareness and training to support a positive 'speak up' culture and ensure appropriate protection for those raising concerns.

Audit Plan Progress

Since the last committee in March 2026, the following audits have been completed:

- Whistleblowing
- Niche Follow Up
- Fleet Management Follow Up
- Transitional Regional Briefing

Internal Audit Plan Progress

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
Delivery of Annual Audit Plan		
Completed	62%	2.5%
Reporting	10%	0%
In Progress	4.5%	15%
Scoping	13.5%	0%
Not Yet Due	0%	65%
Contingency	0%	7.5%
Ongoing Support (Planning, reporting & Advice)	10%	10%

All 2025/26 audit work has been completed, with the exception of four reviews.

Fieldwork for the **ICT Framework Review** is complete and a draft report is being prepared. Delays were experienced in initiating the review and obtaining the evidence required to complete testing.

The ICT Procurement and Contract Management Review remains at the scoping stage. Following discussions with the S151 Officers, the scope is being revised to focus on **ICT Commercial Management and Value for Money** to avoid duplication with the recently completed Contract Monitoring review.

The **Regional Motor Insurance Review** remains in progress, with some delays experienced in obtaining information required to support the review. Progress on the **Regional Collaboration Governance Review** has been impacted by the availability of key officers across the region.

For 2026/27, two Quarter 1 reviews have been completed and the remaining Quarter 1 review, **Wellbeing and Welfare Governance**, is currently in progress.

Internal Audit has also been working with the Force to improve the monitoring and reporting of outstanding audit actions to strengthen oversight and support the timely implementation of agreed actions.

Area of Coverage	Cost	Status	Opinion	No of Actions	1	2	3
2025/26							
Niche Project Implementation	£6,150	Completed	No Assurance	7	5	2	0
Whistleblowing	£5,740	Completed	No Assurance	4	2	2	0
Medium Term Financial Planning	£4,920	Completed	Reasonable	6	0	3	3
Contract Monitoring	£4,920	Completed	Limited	3	1	2	0
Niche Project Implementation – Follow-Up	£6,750	Completed	Follow Up	4	0	4	0
Follow Up of Agreed Actions	£2,050	Completed	Support Activities	-	-	-	-
Planning, Reporting & Advice	£4,100	Completed	Support Activities	-	-	-	-
ICT Framework Review	£4,920	Reporting	-	-	-	-	-
Regional Motor Insurance	£1,025	In Progress	-	-	-	-	-
Regional Collaboration Governance Review	£1,025	In Progress	-	-	-	-	-
ICT Commercial Management and Value for Money	£6,750	Scoping	-	-	-	-	-
2026/27							
Fleet Management Follow Up	£1,266	Completed	Follow Up	-	-	-	-
Transitional Regional Briefing	£169	Completed	Advisory	-	-	-	-
Wellbeing and Welfare Governance	£6,330	In Progress	-	-	-	-	-
Cyber Security and Incident Response	£6,330	Not Yet Due	-	-	-	-	-
Financial Sustainability and Delivery Governance	£6,330	Not Yet Due	-	-	-	-	-
Follow Up of Agreed Actions	£2,110	Ongoing	Support Activities	-	-	-	-
Planning, Reporting & Advice	£5,275	Ongoing	Support Activities	-	-	-	-