



Financial Overview Report – Sept 2026

For noting

Please ensure ALL sections of this report are fully completed after discussing with the subject expert and a version control included.

Meeting name:	Joint Independent Audit Committee
Date of meeting:	30 September 2026
Title of paper:	Finance Overview Report – Sept 2026
Author:	Matt Ulyatt, Chief Finance Officer
Sponsor/ Board member:	Matt Ulyatt, Chief Finance Officer

Executive summary:

This report provides a short update on the activities of the Finance department outside of the budget monitoring, MTFP and efficiencies processes. We provide in the body of the report an update on:

- Police Efficiencies and Collaboration Programme;
- Internal and External Audit Recommendations;
- Contract Monitoring Update;
- Staffing;
- Financial Management Code Update

Recommendation(s):

The Committee is asked to:

- Note the progress made against outstanding audit recommendations;
- Confirm whether the approach taken to monitoring and follow-up meets their expectations; and
- Note the contents of the report.

Specific business benefits:-

- Shows ongoing improvements and engagement with internal and external audit recommendations and the value attached to these services.

Person responsible for implementation:-

Matt Ulyatt, CFO

Once approved by the relevant Board member who will present this paper, please submit it to the **Executive Support** mailbox two weeks before the date of the meeting.

THIS SECTION IS REQUIRED FOR ALL PAPERS

Public Access to Information

Information continued within Constabulary papers is subject to the Freedom of Information Act 2000. Reports which are submitted for consideration at PCC Governance Board are likely to be made public. If the paper contains sensitive information then please detail below.

Is this a decision of significant public interest? <i>This includes a decision with any impact on the community, expenditure in excess of £50,000, or any decision that would be of obvious interest to the media or the general public</i>	No
Does this report contain sensitive information? <i>Does this report contain any information which falls into these categories?</i> a) <i>would, in the view of the chief officer of the police, be against the interests of national security;</i> b) <i>might, in the view of the chief officer of police, jeopardise the safety of any person;</i> c) <i>might, in the view of the chief officer of police, prejudice the prevention or detection of crime, the apprehension or prosecution of offenders, or the administration of justice; or</i> d) <i>is prohibited by any enactment.</i> e) <i>breaches commercial sensitivity</i>	Record which section(s) applies and explain why. N/A

ORIGINATOR CHECKLIST (MUST BE COMPLETED)	Comments These sections must not be left blank
Has legal advice been sought on this submission if required?	No
Has the Chief Finance Officer been consulted, if required?	Yes
Have equality, diversity and human rights implications been considered, as appropriate?	No – N/A
How is the recommendation consistent with the Police and Crime Commissioner's objectives?	N/A
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	N/A
Has communications advice been sought on areas of likely media, community, staff or partner interest and how they might be managed?	No
Have all relevant implications and risks been considered?	N/A

Has this paper / proposal been submitted through any other Constabulary boards? If so, please detail along with the result.	Yes – elements of this paper have been presented to CGB and PCC GB
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1. Purpose / key drivers of report

- 1.1. To update the Committee on the work of the Finance department and factors affecting the current and future years

2. Finance Update

PECP

- 2.1 There have been no national updates on PECP at the time of writing this report.

Internal and External Audit Recommendations

- 2.2 Since the start of the financial year, a more robust approach to monitoring the implementation of internal and external audit recommendations has been introduced in response to concerns raised by both the Joint Independent Audit Committee (JIAC) and the external auditors.
- 2.3 A quarterly review process, coordinated by Finance, has been established to ensure that all recommendations are tracked and updated through the SWAP dashboard. Since October, progress has been reported to the Recommendations, Improvements and Learning (RIL) Board, chaired by the Deputy Chief Constable (DCC). Recommendations arising from inspection activity continue to be monitored monthly until implementation, while all other internal and external audit recommendations are reported on a quarterly basis.
- 2.4 Significant progress has been achieved, supported by regular engagement with SWAP to review outstanding recommendations and provide updates on actions taken to address them.
- 2.5 During Quarter 2, updates and supporting evidence were submitted for 78 of the 88 recommendations being monitored.
- 2.6 The breakdown of outstanding recommendations by priority level is shown below. This demonstrates that the strongest progress continues to be made in addressing higher-risk recommendations.

Issue Status	Priority Score			Action Superseded	Risk Accepted	Risk Removed	Grand Total
	1	2	3				
Complete	1						1
Partially Complete	1	2	1				4
Pending Remediation	6	33	30	1		1	71
Remediated	1	10			1		12
Grand Total	9	45	31	1	1	1	88

- 2.7 The information presented above and Appendix A reflects progress against the audit recommendations prior to SWAP review. For the most current position, please refer to SWAP report which was not available at the time this report was prepared.

Contract Monitoring Update

- 2.8 Work has continued, with support from the OPCC, to develop a more comprehensive contracts register. The Procurement Business Partner is expected to commence in post by the end of this month, with the vetting process nearing completion at the time of writing.
- 2.9 A template has been provided to facilitate the upload of contract information to the national Atamis e-procurement system. Migration to the system will be undertaken on a phased basis over the coming months.
- 2.10 A more comprehensive update will be provided to the Joint Independent Audit Committee (JIAC) in December 2026, once the Procurement Business Partner is in post and further progress has been made in developing the contracts register and transferring information into Atamis.

Staffing

- 2.11 The department's Service Choice Review has been prioritised by the Value for Money Board and is expected to enter consultation by November. In parallel, recruitment is underway for a temporary Head of Financial Planning and Analysis to ensure continuity as the current secondment arrangement with Avon and Somerset Constabulary concludes in December. This will mitigate the risk of a critical capacity gap within the team during a key period of the financial year.
- 2.12 Further recruitment activity has also been undertaken across the department to address vacancies and strengthen overall team resilience and capacity.

Budget and MTFP Development

- 2.13 The budget and Medium Term Financial Plan (MTFP) development process has commenced for the 2027/28 to 2030/31 planning period, with initial drafts scheduled for consideration by Corporate Governance Board (CGB) in October and the PCC Governance Board (PCCGB) in November.
- 2.14 The MTFP will incorporate operational and financial pressures arising from the HMICFRS Improvement Action Plan and wider performance challenges, particularly in relation to crime demand and performance.
- 2.15 A final version of the MTFP will be presented to PCCGB in December 2026, ahead of the anticipated Provisional Police Funding Settlement. This will support the development of the final budget and MTFP for presentation to the Police and Crime Panel on 1 February 2027. An information session for Panel members is scheduled for 21 January 2027 to provide an overview of the budget proposals and financial outlook.

Financial Management Code Update

- 2.16 For a number of years, the Finance Department has experienced limited strategic investment in its people, systems and processes. As a result, a self-assessment undertaken by the Constabulary and OPCC Chief Finance Officers in August 2025 identified a number of areas requiring improvement against the CIPFA Financial Management Code.
- 2.17 Compliance with the Code is a mandatory requirement and provides a recognised framework for good and sustainable financial management. The Code sets out the standards expected

to ensure effective stewardship of resources, sound decision-making and long-term financial sustainability. Compliance should therefore be regarded as a minimum standard for all police forces.

- 2.18 Demonstrable compliance with the Code provides those charged with governance with assurance that the Constabulary's financial management arrangements are sufficiently robust to identify, manage and mitigate financial risks effectively.
- 2.19 To support improvement in this area, and to identify opportunities to strengthen wider financial management processes, the Constabulary and OPCC have commenced an engagement with Gartner. An initial service plan has been developed outlining how Gartner's expertise, tools and benchmarking capabilities can be utilised to support progress against the requirements of the CIPFA Financial Management Code and help drive broader improvements across the finance function.
- 2.20 The service plan is set out below.

Gloucestershire Constabulary: Service Plan – Matt Ulyatt

Maximising IT Investment & Reducing Technical Debt	Priorities	Challenge	Milestones	Gartner Support & Impact
	Finance Data	- Significant investment in technology and digital transformation must deliver measurable value. - Technical debt and legacy processes increase cost, operational risk and future investment requirements. - Limited access to independent validation of technology investment decisions.	August '26 – October '26 - Complete Gartner Technical Debt and Technology Investment baseline assessment. - Identify and prioritise top 10 technical debt risks and associated cost drivers. November '26 – Feb 2027 - Establish technology investment prioritisation framework. - Benchmark Gloucestershire's IT spending, governance and technology maturity against public sector peers. March – June 2027 - Develop three-year roadmap for technical debt reduction and technology optimisation. - Embed Gartner-led business case review process for material technology investments. - Deliver first wave of prioritised technical debt reduction initiatives.	- Gartner CIO and Enterprise Architecture research. - Analyst inquiry support for major technology investments. - Technology cost optimisation benchmarking. - Technical debt assessment frameworks. - Technology governance best practices.
	Finance Governance & Savings Delivery	- FM Code assessment identified maturity gaps. - Savings programmes require stronger ownership and governance. - Increasing pressure to demonstrate sustainable financial performance	August '26 – October '26 - Complete Gartner Finance Score assessment. - Benchmark finance maturity against leading public sector organisations. November '26 – Feb 2027 - Implement agreed governance improvements. - Establish executive accountability framework for savings delivery. March – June 2027 - Strengthen links between financial planning, technology investment and organisational strategy. - Introduce enhanced benefits realisation and savings tracking processes.	- Finance Score maturity assessment. - CFO analyst support and peer benchmarking. - Public sector finance operating model research. - Benefits realisation frameworks. - Financial governance best practice.
	Finance Process Efficiency	- Limited visibility of performance and cost drivers. - Need for earlier identification of delivery risks. - Growing demand for AI-enabled decision support and forecasting.	August '26 – October '26 - Assess reporting, analytics and data governance maturity. - Identify priority reporting and decision-making gaps. November '26 – Feb 2027 - Implement best-practice reporting and KPI framework. - Improve visibility of workforce, technology and operational cost drivers. March – June 2027 - Introduce enhanced forecasting and scenario planning capability. - Define AI and automation opportunities across finance processes.	- Finance analytics research. - Data governance and reporting frameworks. - AI use cases and public sector best practice. - Performance management benchmarking. - Executive analyst support.

3 Equality and Diversity impact assessment

It is not thought that this paper is affected by this requirement.

4 Environmental impact assessment

It is not thought that this paper is affected by this requirement.

5 How will this report contribute to the delivery of the PCC's priorities?

Strengthening your Constabulary

Departmental contact

Matt Ulyatt, CFO

Appendices/ attachments/ lessons learnt (if appropriate)

Relevant background papers or appendices (if publishable).

Ensure any relevant reference is added to each paper, for example: *CGB Business case*

Appendix A – Audit Recommendation Status

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Department/Audit Title	Priority			Action Superseded	Risk Accepted	Risk Removed	Grand Total
	1	2	3				
Change & Transformation		5			1		6
GP Niche Project Implementation		1			1		2
GP Niche Project Implementation - Follow Up Assurance		4					4
Communications & Engagement		1	1				2
GP Social Media Use		1	1				2
Crime Command	2	2					4
External Audit 2022/23	1						1
External Audit 2024/25	1						1
GP Clinical Governance within Custody		1					1
GP Firearms Licensing		1					1
Economic Crime		4				1	5
GP Seized Cash Handling		4				1	5
Finance	3	19	13				35
External Audit 2022/23		2					2
External Audit 2023/24			1				1
GP Accounts Payable			4				4
GP Budgetary Control		1	3				4
GP Contract Monitoring	1	2					3
GP Fixed Asset Register		4					4
GP Fleet Management	1	4					5
GP KFCs - Payroll and Overtime Processes		2					2
GP Main Accounting			4				4
GP Medium Term Financial Planning (MTFP)		1	1				2
GP Seized Cash Handling	1						1
GP Staff Overtime Underpayment Issue		1					1
GP Treasury Management 2020/21		1					1
GP Unit4 Revisit		1					1
Governance & Compliance		1	1				2
GP Business Continuity		1	1				2
HR		7	8				15
GP Attraction, Retention, Diversity and Inclusion		1					1
GP Forces Approach to Wellbeing whilst Remote Working		1	1				2
GP KFCs - Payroll and Overtime Processes		1	1				2
GP Medium Term Financial Planning (MTFP)		2					2
GP Payroll			1				1
GP Unit4 Revisit		2					2
GP Wellbeing and Welfare Governance			5				5
ICT		1	3				4
GP ICT Disaster Recovery		1					1
GP Network and Server Asset Management			3				3
Learning & Development	2		1				3
GP Data Quality 22/23			1				1
GP Fleet Management	2						2
OPCC			2				2
GP Medium Term Financial Planning (MTFP)			1				1
GP Wellbeing and Welfare Governance			1				1
Property & Exhibits		2	2			1	5
GP Property Stores and Records Management		2	2			1	5
PSD	2	3					5
GP Complaints Handling		1					1
GP Whistleblowing	2	2					4
Grand Total	9	45	31	1	1	1	88