

**OPCC**Office of the Police &
Crime Commissioner
for Gloucestershire**AUTHOR:**
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OPCC**SUBMITTED TO: Joint Independent Audit Committee – 30 09 2026****SUBJECT: Agenda Item 11 – JIAC Action Plan for 2025/26 and future Action Plan for 2026/27****PURPOSE OF REPORT: To provide members with the details of the Action plan agreed for the financial year 24-25. Work commenced in September 25.**

The JIAC Annual report for financial year 24-25 was issued in June 25.

The report included two appendices. One of which was a self-scoring assessment measuring the extent to which the JIAC independent members and the committee complied with CIPFA requirements.

There were several areas where it was agreed some minor improvements could be made to the work of the committee and two areas for moderate improvement.

The independent members agreed the subjects for improvement and a plan was agreed in September 2025 with descriptions of action required.

This process has been briefly described in previous JIAC meetings. In addition to the CIPFA requirements there has been recognition of a few *ad hoc* activities and these have been included.

Most actions initially started as discrete items for completion. However, with further investigation there was a recognition that some of these were more appropriate as rolling items and the plan has been altered.

It is pleasing that most of the actions have been completed. A number of these have been incorporated as 'business as usual' for the committee work.

For financial year 25-26 the same appendix has been completed. Initial intention was to update the action plan and discuss with the new members of the committee. With the delay in vetting new members this is outstanding. Recommendation is for this process to continue with the committee during Q3 of the current financial year.

Final Version

Updated June 26

Gloucestershire Police JIAC Action Plan Financial year 2025/2026

No.	Subject	Description	Action required	Owner	Deadline	Status	Completion date
1	Appendix 1 Item 7	Audit committee to account for performance to Governing body. PCCGB	Report being provided to PCCGB in December 2025. Further report six month later	SAB	Rolling	Now BAU through regular attendance. This is providing a very useful insight into strategic activities of the organisation. Further report due in summer 2026	Dec-25
2	Appendix 1 Item 8	Results of annual evaluation, development of work undertaken and planned improvements.	Independent members to get 360 feedback from other JIAC attendees. Ideally by a questionnaire issued in 2026. In addition feedback 'takeaways' through informal means after JIAC meetings. Feedback recently received from BF and SWAP and from other attendees following June JIAC.	DC	Rolling	Feedback received after June and September meetings. Survey to be designed with help from Berthany at OPCC. Started work on questionnaire. Questionnaire completed - to be fine-tuned with Bethany. Agreed at March JIAC for questionnaire to be issued in mid May for return by end of May.	Jan-26
3	Appendix 1 Item 8	How has committee fulfilled its terms of reference and the key issues escalated in the year.	Review and sense check of the TOR by independent members by January. Ideally this will also form part of a SWAP inspection of the JIAC's activities.	ALL	January	Teams/Meeting 11th December. Not discussed follow up in January. Meeting in February and areas where more work required by the committee identified. T of R completed.	Feb-26
4	Appendix 1 Item 9	Internal control arrangements - various items.	Attendance at Ethics meeting. Consider other items in conjunction with review of TOR - see item 3 above.	ALL	January	Teams/Meeting 11th December. Not discussed follow up in January. Discussed in February and to follow up with Ethics committee. DC	

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						requested contact for Ethics Committee from Ruth.	
5	Appendix 1 Item 9	Assurance framework.	Identified as moderate improvement required in Annual Report. Consider in conjunction with review of TOR - see item 3 above.	ALL	January	Teams/Meeting 11th December. Not discussed follow up in January. Information sessions have provided additional assurance.	Jan-26
6	Appendix 1 Item 10	Over the year had adequate consideration been given to all areas the organisation?	This should be identified by SWAP audit of all areas of the FMS.	ALL	September now Rolling	SWAP audit of FMS areas completed. Some gaps identified but many of these covered elsewhere in the organisation. In future hoped that any external inspections will indicate which FMS areas have been inspected. Changed to Rolling. Updates from Andy Christopher at Dec 25 JIAC. This is now BAU	Dec-25
7	Appendix 1 Item 15	Has an evaluation of knowledge skills and training needs of the Chair and committee members been carried out in the last two years ?	A matrix to identify these requirements has been created. Members need to complete matrix. Any gaps to be managed through development plans. Potential also for use in identifying skills for additional members of the committee.	DC	September	Members have completed scores. Feedback received from OPCC CEO and SWAP. Key areas for training and development identified and now considering 'how'. Request sent to Ruth for advice on potential routes to complete 3 areas of development. Evaluation completed.	Feb-26
8	Appendix 1 Item 20	Has the committee obtained feedback on its performance and how it is adding value. ?	To be considered in conjunction with item 2 above.	SAB	Rolling	Useful feedback received after June and September meetings. Also cross-refer to Survey to be designed.	Jun-26
9	Appendix 1 Item 26	Do audit committee recommendations have traction with those in leadership roles ?	To raise with leaders at PCCGB in December and subsequent meetings. Consider in conjunction with item 1 above.	SAB	Rolling	Report prepared for December 2025 PCCGB however not discussed in meeting but subsequently discussed with Constabulary CFO. Further report in summer 2026. Session also with members of the P & CP in January 2025.	Jan-26
10	Appendix 1 Item 27	Has the committee evaluated whether and how long it is	To be considered in conjunction with item 2 above.	ALL	Rolling	Started work on questionnaire. See item 2 above	Jun-26

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		adding value to the organisation ?					
11	Appendix 1 Item 28	Does the committee have an action plan to improve any areas of weakness?	Yes - as evidenced by this document and other documents e.g. follow up to June JIAC. Also through use of the Knowledge and Skills matrix see item 7.	DC			Sep-25
12	Appendix 2	Meet with Rich Clarke new SWAP CEO.	Either at Bridgwater meeting in October 2025 or attendance at JIAC December.	DC	December	Bridgwater cancelled. Arrange attendance at December JIAC. Also ideally separate Teams session. Chased Charlotte. Met Rich at Dec 2025 JIAC.	Dec-25
13	Procurement Act	Understand and get assurance on compliance with new legislation.	Arrange information session.	DC	December	Asked Matt if he has any presentation etc as alternative to information session. Presentation slides provided by Matt	Feb-26
14	TOR. Meetings with PCC and CC.	Need to do more 'telling' of JIAC activities in addition to listening.	Meeting to involve (i) Chair's report and major concerns of independent members, updates on Action plan. Written report to be prepared and (ii) updates from PCC/TCC.	SAB	December	Awaiting date for meeting and then prepare paper for meeting. Meetings agreed for March 2026 and questions being prepared.	Feb-26
15	TOR. Section 12.	Check that we have completed all requirements for JIAC.	Consider in December JIAC (before financial year end in March) so there are opportunities to complete any missing items. Consider in conjunction with item 3. Chair to provide an overall checklist for TOR activities.	ALL	January	Checklist prepared. To discuss on 11th December. Not discussed - carry forward. Discussed in February and agreed items to pursue.	Feb-26
16	TOR. Governance	Check 'who is charged with governance' in the organisations ?	Check with senior leaders and at December PCCGB.	SAB	December	See comments under 1 and 9.	Feb-26
17	TOR. Local code	Mentioned in CIPFA documents. What is this and does it apply to Police ?	Check with CFO Peter Robinson.	DC	October	Discussions with Peter Robinson. He will progress. Get update in November. Peter is clarifying with SWAP. Chased 13/1. Local code is a 'collection' of several policies concerned with Governance etc. Glos	Jan-26

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						does not have a local code per se however Peter R has confirmed that we have all relevant policies. Action completed however cross-refer to further work on policies by OPCC and SWAP. See action 22.	
18	TOR. Quorum	Review whether 3 is adequate for committee membership.	Review December JIAC (recognising that it can take months to get a new member). Consider in conjunction with item 3 above.	ALL	December	Teams/Meeting 11th December. To discuss in January. OPCC has agreed that JIAC can recruit further members.	Jan-26
19	Business Continuity	Include this as a recurring annual item on the agenda.	Agree which JIAC meeting.	SAB	December	Agree this will be for the March meeting.	Jan-26
20	Meet with ACO Richard Saunders	Meet once a year as an information session. Have a clear understanding of what is required from this meeting	Teams or tie in with dates for other information sessions.	ALL	March	ACO Saunders' activities now covered by DCC at JIAC meetings.	Dec-25
21	South West Forensic Assurance Report	Report provided to other JIACs.	Identify originator of report and obtain copy.	SAB	December	Completed report provided.	Sep-25
22	Identify major policies	Bring most important to the committee.	SWAP have Policy Management Review in pipeline.	ALL	March and reviewing frequency to be agreed.	Check for inclusion in the 26/27 plan. Do we want to consider some specific policies prior to the SWAP audit ? Also cross-refer to item 17. Discuss at meeting 11/2 with Juber. Discussed and this item will be covered in audits for 26/27 however check at March JIAC. This is now a Medium priority for later in 26/27 audit cycle.	Mar-26
23	Review of all boards which	All boards currently being investigated by	Await report by consultants on operating model - to be discussed at PCCGB 15th May.	ALL	March	Asked Ruth for anticipated completion date. Chased 8/12 and 13/1. Follow up late February. Item on	

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	provide assurance.	OPCC. Await report.				Feb PCCGB and followed up with Ruth 26/2. Should be discussed at PCCGB 15th May as part of consultants' work.	
24	External inspections	Identify if these provide assurance on the internal control environment. Consider in conjunction with recent SWAP work.	Follow up based on SWAP FMS report for September JIAC.	DC	September now Rolling.	Activities agreed in September JIAC to provide more information. Keep open and change to Rolling Progressing well with Andy Christopher.	Sep-25
25	Risk register	Various updates and changes suggested.	New procedures agreed for September meeting.	ALL	Awaiting update from DCC at the Dec meeting	New methodology used for September JIAC. However DCC has identified potential changes to SRR. Add update to agenda for December JIAC. Final version to be provided in March 26. Provided at March 26 JIAC. Further discussions in June meeting	Jun-26
26	Complete induction training		Visits to Sabrina and Bamfurlong.	FL	Rolling	Await outcome of Estates review at March JIAC.	
27	CIPFA Spring update 20.5.25	Obtain a copy of CIPFA's Effective Governance of Collaboration in Policing.	Discuss with Finance department.	FL	October		Sep-25
28	CIPFA Spring update 20.5.25	JIAC needs to understand how PECP is working in the force.	Key initiative to identify savings to fund Neighbourhood Policing, involving combined contract arrangements, cost sharing (allocations) standards of procurement and setting up shared services and specialist functions. Standing item on JIAC agenda. JIAC need to be kept updated on progress. Will impact savings /	ALL	Rolling	Advised in Dec JIAC that GK has most interactions here. Get update in March JIAC. Discussed in March JIAC and progress continues	

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			MTFP as well as broader operational aspects listed above.				
29	CIPFA Spring update 20.5.25	Implementation of new IA standards.	JIAC will need to agree new charter, strategy, plans etc. See CIPFA Audit Committee updates 40 on new IA standards: https://www.cipfa.org/services/networks/better-governance-forum/audit-committee-update/audit-committee-update-issue-40-new-internal-audit-standards	ALL	Rolling	Verbal assurance from SWAP in late 2025 that they are on top of the implementation of new standards.	