



OPCC
Office of the Police &
Crime Commissioner
for Gloucestershire



SWAP
INTERNAL AUDIT SERVICES
Better Assurance, Together

Gloucestershire Constabulary and Office of the Police and Crime Commissioner Joint Independent Audit Committee (JIAC)

Proposed 2026-27 Internal Audit Plan Q3-4

The Internal Audit Plan: Summary

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The internal audit plan summarises the proposed audit coverage that the internal audit team will deliver in the first six months of the 2026/27 financial year.

Delivery of a programme of work that provides sufficient and appropriate coverage enables the team to form a well-informed and comprehensive year-end internal audit opinion.



Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Force and OPCC's risk management, governance, and control environment by evaluating its effectiveness.

The audits in our planned programme of work will provide senior management and Members with assurance that key risks facing the Force and OPCC in these areas are being appropriately identified, monitored, and managed.

Internal audit is one of several sources of assurance and should be considered alongside other assurance providers as part of the Three Lines Model. Key findings from internal audit work also inform the preparation of the Annual Governance Statement for both the Force and OPCC.

Responsibility determining that the audit coverage in the proposed plan is sufficient and appropriate rests with the Force and OPCC Leadership Teams, and the Joint Independent Audit Committee (JIAC).

When reviewing the proposed internal audit plan (see Appendix 1), key questions to consider include:

- Are the areas selected for coverage in the coming period appropriate?
- Does the internal audit plan address the organisation's key risks as recognised by the Leadership Teams and Audit Committee?
- Does the plan provide sufficient assurance to monitor the organisation's risk profile effectively?

Internal audit coverage can never be absolute. Responsibility for risk management, governance, and internal control remains fully with management. Internal audit cannot provide complete assurance over any area, nor can it guarantee against material errors, loss or fraud.

Internal audit work should align strategically with the organisation's aims and objectives, considering key risks, operations, and ongoing changes.

To achieve this, internal audit plans must remain flexible, enabling the team to respond to rapidly evolving risks, priorities, and operational challenges.



Approach to Internal Audit Planning 2026/27

Internal audit planning for 2026/27 will follow a continuous risk assessment and rolling plan approach. Rather than presenting a fixed annual plan, we maintain a six-month rolling plan alongside a pipeline of potential future audits. This plan is reviewed each quarter to ensure it remains relevant to the changing risk environment, providing the same assurance as a traditional annual plan while allowing internal audit to be dynamic and responsive to emerging risks.

Quarterly planning meetings are held with the Force and OPCC Chief Finance Officers (S.151 Officers), with regular engagement also undertaken with the Deputy Chief Constable and Chief Executive Officer. These discussions inform the rolling plan and help ensure audit coverage aligns with organisational priorities and key risks.

The programme combines audit work requested by management with audits recommended by SWAP following its risk-based assessment, drawing on the Force and OPCC Strategic Risk Registers, the Police and Crime Prevention Plan, the Force Management Statement, and sector-wide insights. Other sources of assurance are also considered where relevant.

The rolling planning approach supports professional independence and objectivity, as set out in the Internal Audit Charter, and ensures that internal audit delivers coverage of the areas of highest strategic and operational risk throughout the year while remaining flexible and adaptable.

The Internal Audit Plan: Approach

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In preparing the risk-based audit plan, SWAP has consulted with senior management and reviewed key documentation to understand the organisation's strategies, objectives, associated risks, and risk management arrangements. This ensures that internal audit coverage aligns with organisational priorities and statutory responsibilities.

Approach to Internal Audit Planning 2026/27

The factors considered in developing the 2026/27 internal audit plan are summarised below:



The policing environment is subject to rapid operational, organisational, and socio-economic change, which makes it increasingly difficult to predict longer-term organisational risks with certainty. The internal audit plan therefore follows a risk-assessed, flexible approach, focusing on the areas of highest strategic and operational risk at the right time.

The precise scope of each audit is determined at the start of the review, taking into account the most up-to-date local risk context, ensuring internal audit remains dynamic, relevant, and responsive throughout the year.

The Internal Audit Plan: Risk Assessment

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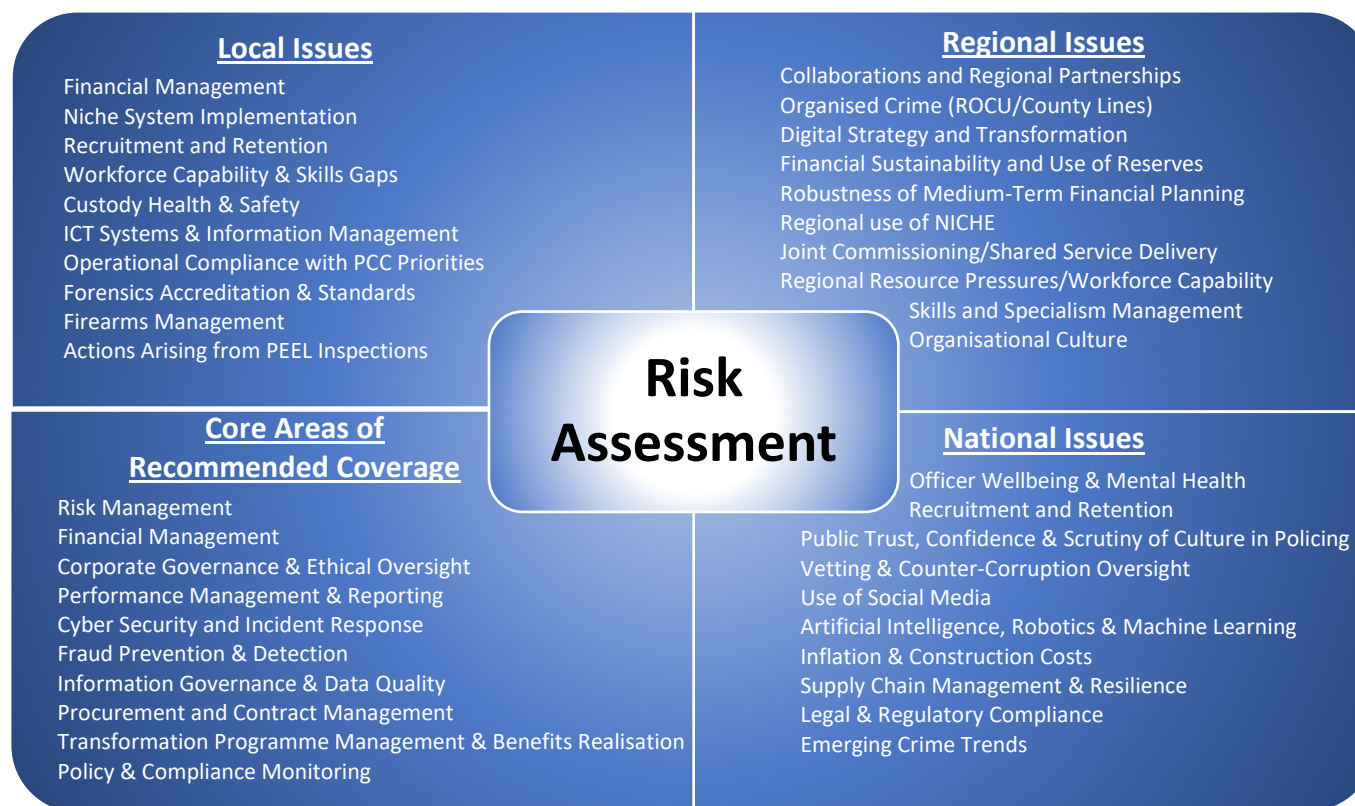
The documented risk assessment ensures internal audit coverage addresses the most significant organisational risks. Leadership teams and JIAC retain responsibility for confirming that proposed audit areas are sufficient and appropriate.



Internal Audit Annual Risk Assessment

Our 2026/27 internal audit programme is based on a documented risk assessment, which SWAP will review regularly, and at least annually. This process considers the input of senior management, the latest strategic and operational risk registers, and wider sector intelligence.

Below is a summary of the outcomes of the risk assessment for Gloucestershire Constabulary and the OPCC, organised by local, regional, core, and national considerations:



The Internal Audit Plan: Coverage

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The proposed plan has been mapped against the Force Management Statement (FMS) and the Police and Crime Prevention Plan to ensure alignment with key organisational priorities and the audit universe.

Internal audit is only one source of assurance. For areas where coverage is limited or gaps exist, assurance should be sought from other sources, such as HMICFRS, to ensure senior management and the JIAC receive sufficient and appropriate assurance.

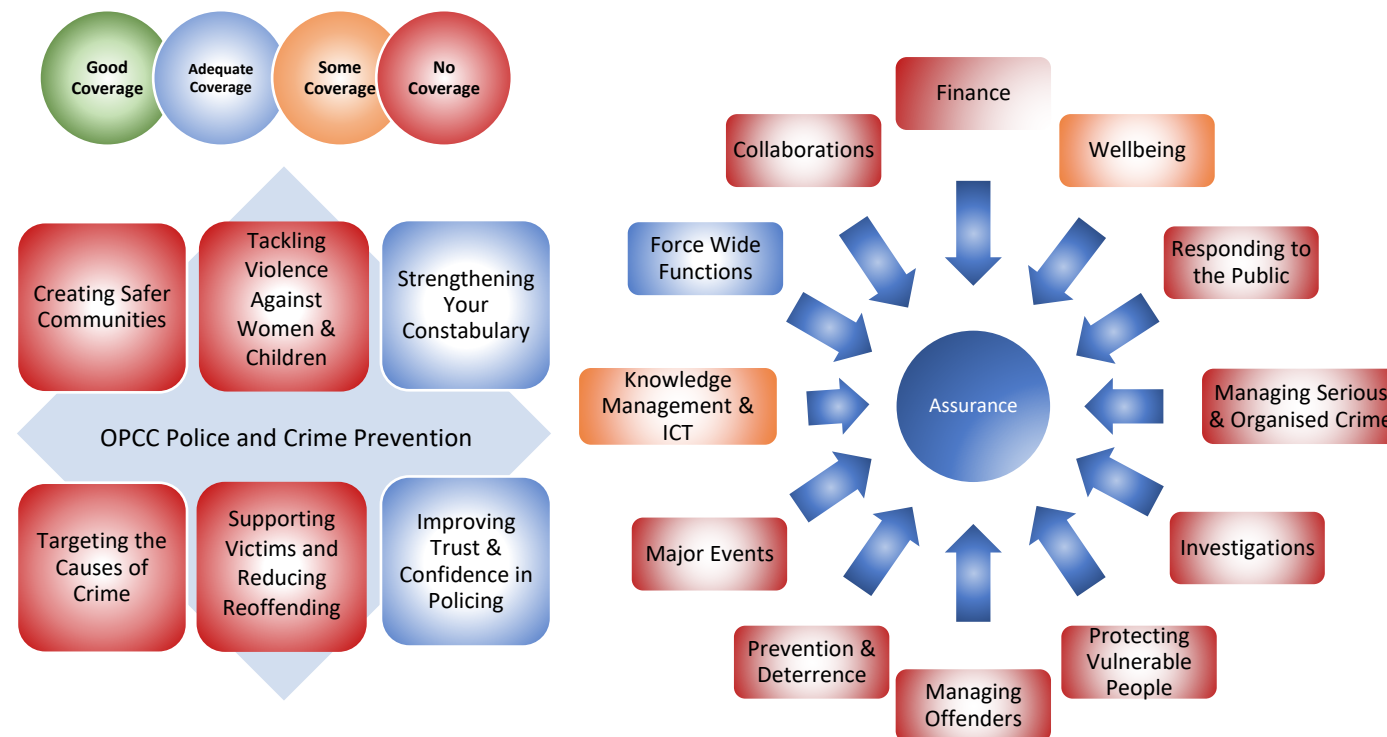
Areas identified as red in the risk assessment do not receive internal audit coverage in the 2026/27 Q3-4 plan. These should either be considered for inclusion in future audit plans or assurance obtained from alternative sources.

A summary of prior internal audit coverage against FMS areas can be found in Appendix 2.



Internal Audit Coverage in 2026/27

Following our SWAP risk assessment, we have outlined below the extent to which the proposed Q3-4 plan (Appendix 1), provides coverage of Gloucestershire Police's key corporate objectives, strategic risks, and our core areas of recommended audit coverage:



It should be noted that internal audit coverage can never be absolute. Responsibility for risk management, governance, and internal control arrangements remains fully with management. Accordingly, internal audit cannot provide complete assurance over any area, nor can it guarantee against material errors, loss, or fraud.

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the organisations it serves. The SWAP Partnership now includes 27 public sector partners across nine Counties, providing internal audit services throughout the UK.

SWAP has adopted the following values, which clients are encouraged to assess after each piece of work:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated



Your Internal Audit Service

Audit Resources

The 2026/27 internal audit programme of work is valued at £56,000. The internal audit resources available represent a sufficient and appropriate mix of seniority and skills to deliver the planned programme effectively. The key contacts for Gloucestershire Constabulary and OPCC are:

Charlotte Wilson, Assistant Director – charlotte.wilson@swapaudit.co.uk, 020 8142 5030

Juber Rahman, Principal Auditor – juber.rahman@swapaudit.co.uk, 020 8142 5030

External Quality Assurance

All SWAP internal audit work is conducted in accordance with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors (IIA), including the Global Internal Audit Standards (GIAS) and the UK Application Note (UKAN), where applicable.

SWAP undergoes an External Quality Assessment (EQA) of internal audit activity at least every five years. The most recent assessment, carried out in January 2025, confirmed general conformance with IPPF standards.

Conflicts of Interest

We are not aware of any conflicts of interest within Gloucestershire Constabulary or OPCC that would compromise our independence or objectivity. SWAP internal auditors conform to the IIA Code of Ethics, including the principles of Integrity, Objectivity, Confidentiality, and Competency.

Consultancy Engagements

SWAP may accept consultancy engagements where they have the potential to improve risk management, add value, and enhance organisational operations. Any consultancy work undertaken will contribute to our annual internal audit opinion and be included in the audit programme.

In addition to delivery of the internal audit plan, SWAP seeks to add value throughout the year by:

- **Benchmarking and sharing best practice across our public sector partners**
- **Issuing regular newsletters and bulletins highlighting emerging risks and sector developments**
- **Communicating regional and national fraud alerts**
- **Delivering member and officer training sessions**

Approach to Fraud

Internal audit may evaluate the adequacy and effectiveness of arrangements established by management to prevent, detect and investigate fraud, corruption and other irregularities.

SWAP has dedicated counter-fraud resources available to undertake specific investigations where requested. However, responsibility for preventing and detecting fraud and corruption rests with management. Management is responsible for establishing and maintaining sound systems of internal control, including clear accountability arrangements, appropriate segregation of duties and robust authorisation procedures.

SWAP Confidential Reporting Line – 020 8142 8462, confidential@swapaudit.co.uk

Our Reporting

A summary of internal audit activity will be reported quarterly to senior management and the Joint Independent Audit Committee (JIAC). This reporting will include significant risk and control issues, governance matters, fraud risks, and other issues requiring the attention of senior management and/or JIAC.

In accordance with professional standards, we will also communicate any instance where management has accepted a level of risk that, in our professional judgement, may be outside the organisation's risk appetite or otherwise unacceptable.

The audit titles and high-level scopes outlined below are indicative at this stage and are provided for resource planning purposes. Prior to each engagement, a scoping discussion will be undertaken to agree the detailed terms of reference, including the objectives and scope of the review.

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
Workforce Resilience and Resource Management	This review will assess whether Gloucestershire Constabulary has effective governance and oversight arrangements to ensure its workforce remains resilient, sustainable and capable of delivering operational priorities. We will examine the arrangements in place to understand current and future workforce capacity, including workforce planning, establishment management, succession planning, skills gaps and the governance of workforce risks. It will consider how workforce information is reported, monitored and used to support strategic decision-making, together with the effectiveness of oversight provided through relevant governance groups. The audit will also assess whether workforce-related risks - including recruitment and retention challenges, workforce wellbeing, abstractions, specialist capability and changing operational demand - are appropriately identified, monitored and managed. The audit will focus on governance and strategic oversight rather than detailed testing of individual HR processes. The review is timely as workforce resilience remains fundamental to the Constabulary's ability to deliver policing services and is closely linked to financial sustainability and the successful delivery of the Constabulary Operating Model. It will provide senior leadership and the Joint Independent Audit Committee with assurance that workforce risks are understood, monitored and managed effectively. <u>Links to Core Areas of Recommended Coverage:</u> Police and Crime Prevention Plan: Priority 3 – Strengthening your Constabulary Police and Crime Prevention Plan: Priority 6 – Improving trust and confidence in policing Force Management Statement: Section 2 / 11 – Wellbeing / Force-wide Functions	£6,150	Q3
Vetting	Effective vetting arrangements are fundamental to protecting sensitive information, maintaining workforce integrity and supporting public confidence. Vetting continues to receive significant national attention, with increasing emphasis on ensuring personnel hold the appropriate level of vetting throughout their employment, including when moving into designated or higher-risk roles. Recent Internal Audit work at another police force identified opportunities to strengthen governance over vetting arrangements, particularly in relation to internal staff movements, reinforcing this as an area where independent assurance can provide value.	£6,150	Q3

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
	The review would assess governance and oversight of the Force's vetting arrangements, including compliance with College of Policing Authorised Professional Practice (APP), vetting arrangements for internal staff movements and designated posts, quality assurance, management information and the escalation of vetting risks. The review would focus on governance rather than individual vetting decisions. <u>Links to Core Areas of Recommended Coverage:</u> Police and Crime Prevention Plan: Priority 3 – Strengthening your Constabulary Police and Crime Prevention Plan: Priority 6 – Improving trust and confidence in policing Force Management Statement: Section 11 – Force-wide Functions		
HR Capability (Grievances and Processes)	Effective grievance management arrangements help ensure workforce concerns are managed fairly, consistently and in accordance with employment legislation, Force policies and organisational expectations. The Force has identified this area as one where independent assurance would provide additional confidence over the effectiveness of its arrangements. The review would assess the governance and operation of grievance management processes and associated HR procedures, including governance and oversight, compliance with relevant policies and legislation, consistency of process, the impact on PSD related procedures, management information, performance monitoring and opportunities for continuous improvement. Whilst workforce planning and resilience will be considered through the 2026/27 Internal Audit Plan, this review would focus specifically on the governance and effectiveness of grievance management processes and associated HR procedures, providing assurance that they support fair and consistent workforce management. <u>Links to Core Areas of Recommended Coverage:</u> Police and Crime Prevention Plan: Priority 3 – Strengthening your Constabulary Police and Crime Prevention Plan: Priority 6 – Improving trust and confidence in policing Force Management Statement: Section 11 – Force-wide Functions	£3,579	Q4
Corporate Policy Management	This review will assess whether Gloucestershire Constabulary has effective governance arrangements to ensure corporate policies are developed, approved, communicated, reviewed and maintained in a consistent and timely manner.	£4,220	Q4

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
	The review will examine the corporate framework for policy management, including policy ownership, approval arrangements, version control, review cycles, publication, accessibility and oversight. It will consider whether appropriate governance arrangements exist to ensure policies remain current, reflect legislative and organisational requirements, and are supported by clear accountability for ongoing maintenance. The review will also assess the effectiveness of corporate monitoring arrangements, including whether there is oversight of policy compliance, mechanisms to identify overdue reviews and processes to ensure significant policy changes are appropriately authorised and communicated across the organisation. The audit will focus on the governance framework rather than reviewing the content of individual policies. The review is timely as recent internal audits have identified recurring findings relating to policy governance across several service areas. Strengthening the corporate policy management framework will help improve organisational consistency, support compliance with legislative and regulatory requirements, and reduce the recurrence of similar audit findings across the Constabulary. <u>Links to Core Areas of Recommended Coverage:</u> Police and Crime Prevention Plan: Priority 3 – Strengthening your Constabulary Force Management Statement: Section 10 / 11 – Knowledge Management and ICT / Force-wide Functions		
Information Governance and Data Protection	This review will assess whether Gloucestershire Constabulary has effective governance, controls and oversight arrangements to ensure information is managed securely, lawfully and in accordance with legislative requirements, national guidance and organisational policies. The review will examine the Constabulary's information governance framework, including governance and accountability arrangements, data protection compliance, records management, information sharing, data retention and disposal, and the management of information-related risks. It will consider whether appropriate policies, procedures and controls are in place to support the lawful processing of personal information, protect sensitive data and ensure compliance with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. The review will also assess the effectiveness of governance and monitoring arrangements, including oversight provided by the Senior Information Risk Owner (SIRO), the Data Protection Officer (DPO) and relevant governance groups. It will consider the adequacy of management information used to monitor compliance, data breaches, subject access requests, information sharing arrangements, staff awareness and mandatory	£6,150	Q4

Audit Title	Area of Coverage	Estimated Cost	Proposed Quarter
	training and access to key information systems. The audit will focus on the effectiveness of the governance and control framework rather than detailed testing of individual records or systems. The review is timely given the increasing reliance on digital information, evolving legislative and regulatory expectations, and the importance of maintaining public confidence in the Constabulary's ability to manage personal information securely. It will provide senior leadership and the Joint Independent Audit Committee with assurance that effective governance arrangements are in place to protect information assets, manage information risks and support compliance with statutory obligations. <u>Links to Core Areas of Recommended Coverage:</u> Police and Crime Prevention Plan: Priority 3 – Strengthening your Constabulary Police and Crime Prevention Plan: Priority 6 – Improving trust and confidence in policing Force Management Statement: Section 10 / 11 – Knowledge Management and ICT / Force-wide Functions		
TOTAL estimated cost of delivery of above proposed Audits		£26,249	

Support Activities and Follow Up Work – 2026-27 Annual Allocation			
Contribution to Regional Work	As agreed across all South West Police Forces, an allocation has been allotted to take forward audits of common interest, enabling benchmarking of approach and position across the region as a whole. The scope of these reviews is to be determined by the Directors of Finance from each of the South West Police Forces.	£2,110	Throughout Year
Follow up of Actions	Allocation of time to allow for follow up of agreed actions not subject to separate consideration.	£2,110	Throughout Year
Planning, Reporting & Advice	Agreed attendance at quarterly audit committees, undertaking audit planning and any corporate advice.	£5,275	Throughout Year
TOTAL estimated cost of delivery of support activities and follow up work for 2026/27		£9,495	
TOTAL estimated cost of delivery for Q1-2 Audits		£20,256	
TOTAL estimated cost of delivery of above proposed Internal Audit Plan for 2026/27 (Inc. costs for Q1-2)		£56,000	
TOTAL agreed cost of delivery for the Internal Audit Plan for 2026/27		£56,000	

Pipeline Audits - These audits are potential areas for inclusion as part of future Internal Audit Plans

Audit Title	Type of Work	Priority	Notes
Corporate Governance Effectiveness - Pipeline	Assurance	Medium	Effective corporate governance provides the framework through which the Constabulary is directed and controlled, supporting informed decision-making, accountability and the achievement of strategic objectives. The review would assess the effectiveness of the Constabulary's corporate governance framework, including governance structures, committee effectiveness, decision-making processes, accountability, performance reporting and oversight of strategic risks and organisational priorities. Whilst elements of governance will be considered through other planned audits, this area has not previously been reviewed as a standalone audit and would provide independent assurance over the overall effectiveness of the Force's governance arrangements. It therefore remains a medium priority for future consideration.
Organisational Culture - Pipeline	Assurance	Medium	Organisational culture plays a key role in maintaining public confidence, supporting workforce wellbeing and promoting ethical decision-making. There continues to be sustained national focus across policing on organisational culture, leadership behaviours and professional standards, and the Constabulary has not previously received independent assurance in this area. The review would assess the governance arrangements supporting organisational culture, including leadership oversight, mechanisms for obtaining workforce feedback, organisational learning, monitoring of cultural indicators and reporting to senior governance groups. Whilst workforce planning and resilience will be considered through the 2026/27 Internal Audit Plan, this review would provide broader assurance over the Force's arrangements for promoting and monitoring organisational culture. Given the continued national focus and the absence of previous Internal Audit coverage, this has been identified as a medium priority for future assurance.

Mandatory Training - Pipeline	Assurance	Medium	Mandatory training supports the Constabulary in ensuring officers, staff and volunteers maintain the knowledge and skills required to perform their roles safely, effectively and in compliance with legislative, regulatory and operational requirements. Effective governance and oversight help ensure training requirements are clearly defined, monitored and appropriately escalated where compliance issues arise. The review would assess the governance and oversight of mandatory training arrangements, including the identification of mandatory training requirements, monitoring of compliance, management information, escalation of non-compliance, exemptions and reporting to senior management. Given the absence of any specific emerging concerns and the planned review of Workforce Planning and Resilience, this has been retained as a low-priority review for future consideration.
Niche Post Implementation Review - Pipeline	Assurance	Medium	Niche RMS is a critical operational system supporting frontline policing, operational decision-making and the management of policing information across the Constabulary. Following implementation of the system and previous Internal Audit work, which identified significant opportunities to strengthen implementation arrangements, independent assurance would provide confidence that the system is now operating effectively and that lessons identified have been embedded. The review would assess the post-implementation governance and operation of Niche RMS, including controls over data integrity, system integration, operational functionality and user access. It would also consider whether governance arrangements support effective operational decision-making and reporting, whether lessons identified during implementation have been embedded, and whether appropriate oversight is in place to manage system performance, risks and ongoing development. The review remains a medium priority due to the operational and organisational risks associated with system performance and data reliability, as reflected within the Force's risk register.
Governance of Use of Force - Pipeline	Assurance	Medium	The use of force is a fundamental policing power that requires robust governance to ensure it is lawful, proportionate and appropriately scrutinised. Effective oversight supports public confidence, organisational learning and compliance with national guidance, whilst helping the Constabulary identify trends, manage risks and promote

			consistent operational practice. This area has not previously been subject to Internal Audit review by SWAP. The review would assess the effectiveness of the governance arrangements supporting the use of force across the Constabulary. This would include governance and accountability arrangements, compliance with Authorised Professional Practice (APP), data quality and reporting, supervisory oversight, monitoring and scrutiny processes, organisational learning, management information and the mechanisms for identifying, investigating and responding to emerging themes or areas of concern. Given the continued public and regulatory focus on police powers and the absence of previous Internal Audit coverage, this has been retained as a medium-priority review.
Major Events - Pipeline	Assurance	Medium	Effective planning and governance of major events is essential to maintaining public safety, supporting operational resilience and ensuring the Constabulary can respond effectively to significant incidents. The Joint Independent Audit Committee has identified this as an area where future independent assurance would provide value, given the importance of robust planning, coordination and preparedness. The review would assess the governance and oversight of the Constabulary's arrangements for managing major events, including planning and coordination of public order events, preparedness for civil emergencies, and alignment with the Strategic Policing Requirement (SPR). This could include consideration of governance structures, risk assessment, resource planning, partnership working, compliance with relevant Authorised Professional Practice, and arrangements for capturing organisational learning following significant events or incidents. As major events occur periodically and the timing of significant events cannot always be predicted, this review has been retained as a medium-priority audit to provide assurance over the Constabulary's preparedness and governance arrangements when operational demand requires.
OPCC Governance Transition / Policing Reform - Pipeline	Assurance	Medium	The Government has proposed significant policing governance reforms, including the transfer of Police and Crime Commissioner responsibilities to elected mayors or Police and Crime Boards. Effective transition arrangements will be essential to ensure continuity of governance, statutory responsibilities, financial oversight and the delivery of policing priorities.

			The review would assess the Force and OPCC's preparedness for governance transition, including programme governance, statutory responsibilities, financial and decision-making arrangements, risk management and business continuity planning. As the timing and implementation of national reform remain subject to Government direction, the review has been retained as a medium-priority pipeline review to provide flexibility should national reform progress or local transition arrangements become a priority.
Accounts Payable - Pipeline	Assurance	Medium	Effective accounts payable arrangements are fundamental to maintaining strong financial control, ensuring suppliers are paid accurately and promptly, and reducing the risk of fraud, error and financial loss. As a key financial process, periodic independent assurance provides confidence that controls remain effective and continue to support good financial governance. The review would assess the governance and operation of the Constabulary's accounts payable arrangements, including invoice processing, payment authorisation, segregation of duties, supplier management, fraud prevention controls, compliance with financial regulations and management oversight. The area was last reviewed by Internal Audit in 2021/22 and has been retained as a medium priority to provide periodic assurance over this key financial control.
Income Management – Pipeline	Assurance	Medium	The review would assess whether Gloucestershire Constabulary has effective governance, controls and oversight arrangements to ensure income is identified, accurately recorded, collected and monitored in accordance with legislative requirements, financial regulations and organisational policies.
Governance of ICT Budgets and Decision Making	Assurance	Medium	The audit would assess the effectiveness of governance arrangements for ICT budgets and investment decisions, including alignment with organisational strategy, prioritisation and approval of expenditure, financial and portfolio oversight, and the governance of delivery, performance and benefits.
Investigation - Pipeline	Assurance	Medium	An audit in this area was requested by the DCC. While the specific scope and nature of any audit would require further discussion and agreement, it has been included in the pipeline as a placeholder to allow for the potential need for an audit to be undertaken.

JIAC Effectiveness Review - Pipeline	Assurance	Low	The Joint Independent Audit Committee (JIAC) plays an important role in providing independent oversight and supporting good governance, risk management and internal control across the Constabulary and the Office of the Police and Crime Commissioner. Periodic independent assurance can provide confidence that the Committee continues to operate effectively and in accordance with recognised good practice. The review would assess the effectiveness of the Joint Independent Audit Committee's governance arrangements, including its terms of reference, membership, reporting arrangements, oversight of risk and audit activity, and the extent to which it provides effective challenge and supports organisational governance. As the Committee has requested this review and there are no current concerns regarding its effectiveness, it has been retained as a low-priority review for future consideration.
Personal Issue of Assets - Pipeline	Assurance	Low	Effective management of personal issue assets helps ensure officers and staff are appropriately equipped to undertake their duties whilst supporting accountability, value for money and compliance with Force policies. Appropriate governance and oversight reduce the risk of asset loss, misuse and unnecessary expenditure. The review would assess the governance and operation of the Constabulary's arrangements for the issue, recording, monitoring and recovery of personal issue assets. This would include asset records, accountability arrangements, stock management, replacement processes and management oversight. Whilst this remains an important operational control, it has been retained as a low-priority review as there are no current indicators suggesting heightened risk.
Neighbourhood Policing Guarantee - Pipeline	Assurance	Low	The Neighbourhood Policing Guarantee represents a key commitment to delivering visible, accessible and locally responsive policing. Effective governance arrangements are essential to support delivery of neighbourhood policing objectives and monitor performance against national and local expectations. The review would assess the governance and oversight of the Constabulary's arrangements for delivering the Neighbourhood Policing Guarantee, including performance monitoring, resource allocation, partnership working, community engagement and reporting against agreed objectives. As implementation of the Guarantee continues to evolve nationally, this review has been retained as a low-priority area for future consideration.

The table below summarises the extent to which previous Internal Audit plans for Gloucestershire Constabulary and the OPCC have provided coverage against the key components of the Force Management Statement (FMS).

	<u>2023-2026*</u>		<u>2025/26**</u>		<u>2024/25</u>		<u>2023/24</u>	
	Coverage	Average Opinion	Coverage	Average Opinion	Coverage	Average Opinion	Coverage	Average Opinion
1. Finance	Good	Limited	Adequate	Limited	Adequate	Reasonable	Some	Limited
2. Wellbeing	None	N/A	None	N/A	None	N/A	None	N/A
3. Responding to the Public	Some	Reasonable	None	N/A	Some	Reasonable	None	N/A
4. Prevention & Deterrence	None	N/A	None	N/A	None	N/A	None	N/A
5. Investigations	Some	Reasonable	None	N/A	Some	Reasonable	None	N/A
6. Protecting the Vulnerable	Some	Reasonable	None	N/A	None	N/A	Some	Reasonable
7. Managing Offenders	Some	Reasonable	None	N/A	None	N/A	Some	Reasonable
8. Managing Serious & Organised Crime	None	N/A	None	N/A	None	N/A	None	N/A
9. Major Events	None	N/A	None	N/A	None	N/A	None	N/A
10. Knowledge Management and ICT	Adequate	Limited	Some	No Assurance	Some	Limited	Some	Non-Opinion
11. Force-Wide Functions	Good	Limited	Good	No Assurance	Adequate	Reasonable	Good	Reasonable
12. Collaboration	Some	Reasonable	Some	Reasonable	None	N/A	None	N/A
*Audits completed over 1 year from July 2026 have a reduced impact on audit coverage			**Audits completed between 1 st April 2025 and 22 nd July 2026					