



OPCC
Office of the Police &
Crime Commissioner
for Gloucestershire

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SWAP
INTERNAL AUDIT SERVICES
Better Assurance, Together

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

Report of Internal Audit Activity – September 2026

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

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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 Progress

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 audits previously discussed at the JIAC in June 2026 including our reviews of **Whistleblowing, Niche Project Implementation, Payroll and Overtime Processes, Volunteer Supported Scrutiny Panels, Contract Monitoring**. 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).

Since the last JIAC meeting in June 2026, we have completed an audit of **Wellbeing and Welfare Governance**, which received a **Reasonable Assurance** opinion. We have also completed two advisory audits of **ICT Framework Review** and **Regional Motor Insurance**. All three reports have been submitted for discussion at this meeting.

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.	2025/26 Performance	2026/27 Performance
<u>Delivery of Annual Audit Plan</u>		
Completed	76%	17%
Reporting	2%	0%
In Progress	0%	15%
Scoping	12%	15%
Not Yet Due	0%	43%
Contingency	0%	0%
Ongoing Support (Planning, reporting & Advice)	10%	10%

The audit, previously titled 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 Audit Brief for this work was shared with the audit leads for agreement in July 2026. However, approval has not yet been provided.

The draft report for the **Regional Collaboration Governance Review** was issued to the relevant stakeholders for approval in early September 2026 and will therefore be presented at the next JIAC meeting. Members will however, have the opportunity to review the report in advance via Optro (formally AuditBoard). This should be made available in late September 2026.

For 2026/27, all three Quarter 1 reviews have now been completed. For the Quarter 2 **Cyber Security and Incident Response** audit, we requested the relevant contacts from the Constabulary in July 2026. However, these have not yet been provided. The scope for the **Financial Sustainability and Delivery Governance** audit has also been agreed, and we are currently awaiting the initial information requested in August 2026.

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	Completed	Advisory	-	-	-	-
Regional Motor Insurance	£1,025	Completed	Advisory	N/A	-	-	-
Regional Collaboration Governance Review	£1,025	Reporting	-	Draft report issued in early September 2026. Awaiting final approval from regional stakeholders.			
ICT Commercial Management and Value for Money	£6,750	Scoping	-	Audit Brief issued in July 2026. Awaiting approval from relevant stakeholders.			
2026/27							
Fleet Management Follow Up	£1,266	Completed	Follow Up	-	-	-	-
Transitional Regional Briefing	£169	Completed	Advisory	-	-	-	-
Wellbeing and Welfare Governance	£6,330	Completed	Reasonable	-	-	-	-
Cyber Security and Incident Response	£6,330	Scoping	-	Awaiting audit contact details from the Constabulary, which were requested in August 2026.			

Area of Coverage	Cost	Status	Opinion	No of Actions	1	2	3
Financial Sustainability and Delivery Governance	£6,330	In Progress	-	Awaiting the initial information required to commence fieldwork, which was requested in August 2026.			
Follow Up of Agreed Actions	£2,110	Ongoing	Support Activities	-	-	-	-
Planning, Reporting & Advice	£5,275	Ongoing	Support Activities	-	-	-	-