

Auditor's Annual Report (DRAFT)

Police and Crime Commissioner for Gloucestershire and Chief Constable for Gloucestershire

For the year ended 31 March 2026



Ref:
Date: 21 September 2026

Those Charged with Governance
Gloucestershire Police
1 Waterwells
Waterwells Business Park
Gloucester
GL2 2AN

Dear Sirs and Madams

Gloucestershire Police – Auditor’s Annual Report 2025/26 (DRAFT)

We are pleased to attach our draft Auditor’s Annual Report for the financial year 2025/26. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

We have initially discussed the contents of our report with management and have incorporated their comments where relevant.

This report is intended to be solely for the information and use of management and those charged with governance of Gloucestershire Police and should not be shared with anyone beyond them without our prior approval.

We would like to take this opportunity to thank the management of Gloucestershire Police for the co-operation and assistance afforded to us during the course of the audit.

Yours faithfully

A handwritten signature in black ink that reads "Bishop Fleming Audit Limited". The script is cursive and elegant, with the words flowing together.

Bishop Fleming Audit Limited

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1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for the Police and Crime Commissioner for Gloucestershire (the PCC) and the Chief Constable of Gloucestershire (the Chief Constable) for the year ended 31 March 2026.

The PCC and the Chief Constable are responsible for:

- keeping proper accounts and proper records in relation to the accounts and for maintaining an appropriate system of internal control;
- the preparation of annual accounts for each financial year. Such accounts must present a true and fair view and comply with the requirements of enactments that apply to them; and
- putting in place appropriate arrangements to secure the economy, efficiency and effectiveness in their use of resources and to maintain an effective system of internal control that supports the achievement of their policies, aims and objectives whilst safeguarding and securing value for money from the public funds at their disposal.

The scope of our work is set in accordance with the National Audit Office's (NAO) Code of Audit Practice (the Code) and the International Standards on Auditing (ISAs) (UK). Our work is planned to provide a focused and robust audit. We are responsible for and are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the PCC and the Chief Constable at the year end and of their expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We are also required to report to the PCC and the Chief Constable by exception the following matters, if:

- the Annual Governance Statement does not comply with "Delivering Good Governance in Local Government: Framework 2025 Edition" published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the PCC and/or the Chief Constable under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

In addition, we are also responsible for reviewing the PCC's and the Chief Constable's arrangements in place to secure economy, efficiency and effectiveness in their use of resources. The Code requires us to report on the PCC's and the Chief Constable's arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services;
- Governance – how the PCC and the Chief Constable ensure they make informed decisions and properly manage their risks; and
- Improving economy, efficiency and effectiveness – how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services.

We carried out our work in accordance with our Audit Plan which we issued to the PCC and Chief Constable in March 2026.

2. Executive summary

Results from the audit of the financial statements

Our audit of the financial statements is ongoing.

We have not yet completed our component auditor procedures, in line with the NAO group auditor instructions.

Results on our work on other matters

We have not yet completed our review of other matters.

Results from our work on VFM arrangements

Under the Code, we are required to consider whether the PCC and the Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2026.

Our conclusions are summarised below. See sections 4-8 for more details.

Financial sustainability	 Green	We have not identified any significant weaknesses in arrangements under the financial sustainability criteria. One improvement recommendation from the prior year has been closed.
Governance	 Red	We have identified two significant weaknesses in arrangements under the governance criteria. We have raised a key recommendation to address each of these. There are two improvement recommendations from the prior year Auditor's Annual report which remain open in 2025/26.
Improving economy, efficiency and effectiveness	 Green	At the planning stage we identified one risk of significant weakness under the improving economy, efficiency and effectiveness criteria, which was brought forward from the prior year Auditor's Annual Report. Following our review of progress in the year, we have closed our key recommendation and concluded that there is no significant weakness for 2025/26. We have not made any improvement recommendations under this criteria.

Key:

	Green - No significant weaknesses in arrangements identified and no recommendations made
	Amber - No significant weaknesses in arrangements identified but recommendations made
	Red - Significant weaknesses in arrangements identified and recommendations made

3. Audit of the financial statements

Audit opinion on the financial statements

The scope of our work is set in accordance with the Code and the International Standards on Auditing (ISAs) (UK). As stated in section 1 of this report, we are required to provide an independent opinion as to whether the financial statements:

- give a true and fair view of the financial position of the PCC and the Chief Constable at the year end and of their expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Our audit is largely complete., However, it is subject to the resolution of certain outstanding queries outlined in our Audit Completion Report. Subject to the satisfactory finalisation of these points, we anticipate issuing an unmodified audit report for both the PCC and CC.

Key issues arising from the accounts audit

Our accounts audit identified one significant adjustment, requiring an amendment of £4.3m in respect of the LGPS defined benefit pension liability. We noted some other immaterial unadjusted misstatements.

Other matters

As stated in section 1 of this report, we are also required to report to the PCC and the Chief Constable, by exception, the following matters, if:

- the Annual Governance Statement does not comply with “Delivering Good Governance in Local Government: Framework 2016 Edition” published by CIPFA/SOLACE; or
- we issue a report in the public interest under Section 24 of the Local Audit and Accountability Act 2014; or
- we make a written recommendation to the PCC and/or the Chief Constable under Section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We concluded that there were no matters to bring to the PCC’s and the Chief Constable’s attention in respect of these matters.

Audit certificate

At the end of the audit, as auditors, we are required to certify the completion of the audit. The effect of this certificate is to close the audit and marks the point when the auditor’s responsibilities in respect of the audit of the period covered by the certificate have been discharged.

We cannot formally conclude the audit and issue an audit certificate for the PCC and Chief Constable for the year ended 31 March 2026 in accordance with the requirements of Local Audit and Accountability Act 2014 and the Code until we have

confirmation from the NAO that no additional work (beyond submission of the Assurance Statement) will be required in respect of the Whole of Government Accounts exercise.

More detailed findings can be found in our Audit Completion Report.

4. Value for Money

Under the Code, we are required to consider whether the PCC and the Chief Constable have put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2026.

The Code requires us to report our commentary on the PCC's and the Chief Constable's arrangements under three specified reporting criteria:

- Financial sustainability – how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services;
- Governance – how the PCC and the Chief Constable ensure they make informed decisions and properly manage their risks; and
- Improving economy, efficiency and effectiveness – how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services.

The NAO has issued guidance for auditors to report against each of the three specified reporting criteria. The guidance also includes a number of further areas for review within each criterion for the auditor to assess those arrangements.

Our initial risk assessment identified two risks of significant weaknesses in relation to performance in response to domestic abuse incidents and ineffective arrangements for child protection. The domestic abuse incidents was an existing significant weakness in prior reporting for 2022/23, 2023/24 and 2024/25. The ineffective arrangements for child protection was an existing significant weakness in prior report for 2024/25. We have further followed up on these in our 2025/26 reporting.

We asked management to complete an evidenced self-assessment of the PCC's and the Chief Constable's arrangements. We then reviewed the evidence provided and carried out follow up work as appropriate to consider whether there were any significant weaknesses in the arrangements for securing economy, efficiency and effectiveness in their use of resources.

Our commentary on the PCC's and the Chief Constable's arrangements in each of these three areas is set out in sections 5, 6 and 7 of this report. Our key recommendations in relation to significant weaknesses as well as our recommendation for improvement are included in section 8.

5. Financial sustainability

We considered how the PCC and the Chief Constable plan and manage their resources to ensure they can continue to deliver their services, including how they:

- ensure that they identify all the significant financial pressures that are relevant to their short and medium-term plans and build these into them;
- plan to bridge any funding gaps and identify achievable savings;
- plan finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- ensure that their financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system; and
- identify and manage risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying their plans.

Overview and 2025/26 outturn

The force's revenue budget for 2025/26 was set at a total requirement of £172.2m before transfers from reserves. This was to be funded by £169.9m of Council Tax and Policing and Neighbourhood grants, with the use of £2.3m of reserves to achieve a breakeven position. The outturn position for the year was a total expenditure of £170.5m, a favourable variance against budget of £1.8m, which reduced the overall usage of reserves to £0.6m to achieve a breakeven position.

The Police and Crime Commissioner Governance Board receives, as a minimum, a quarterly budget monitoring report. These reports include details of the significant variances in year with supporting explanations. For the full year 2025/26, the most significant areas of underspend arose in communications and computing costs (£0.9m) and premises costs (£0.7m). Overspends included police staff overtime (£0.7m) and police officer pensions (£0.8m). Other smaller variances combined to arrive at the final net budget position.

The year-end outturn report provides an overall summary of these variances, with additional substantive detail included to aid the understanding of senior officers and the Commissioner. We consider that the level of detail provided is both sufficient and appropriate. The Constabulary's Strategic Plan for 2025/26 was published as the Gloucestershire Rapid Improvement Plan.

Financial planning and monitoring

As part of setting the budget and Medium-Term Financial Plan (MTFP) the PCC carries out stakeholder engagement to identify priorities for resource allocation. The budget set is based on the priorities defined in the Police and Crime Prevention Plan.

Risks to achievement of the budget are assessed when considering the appropriate level of reserves to be maintained. The current level of the General Fund is £6.3m, which is around 4% of the net cost of services. In addition to the general fund, there are earmarked reserves of £14.1m, giving anticipated total reserves of £20.4m at 31 March 2027, 12% of net expenditure.

The capital budget aims to balance considerations about the impact on delivery of organisational objectives and about the level of return from the investments being made. £91m of capital spend was delivered against a budget of £14.6m. Of the unspent amount, only £0.4m has been carried forwards into 2025/26. We note that there has been significant underdelivery of capital programming in the current and prior years. Officers have addressed this by choosing to only carry forward budget on programmes which are already underway at the end of the year.

In-year monitoring takes place at the Finance Panel and Police and Crime Commissioner Governance Boards using the budget monitoring reports. These are produced at least quarterly and report both the revenue and capital position. The reports list the key variances against budget and their direction of travel, and the expected year end forecast position. Variances are adequately explained with sufficient detail to allow for oversight and scrutiny.

The Governance section of our report provides details regarding the procedures for monitoring of the budgets. Overall, we are satisfied that the arrangements for financial planning and monitoring are appropriate.

Achieving efficiency savings

The savings target for 2025/26 was £12.3m. The total savings programme was achieved in year with some significant variances – for example, frozen posts were anticipated to save £4.3m but only £2.8m of this target was achieved. This was netted off by unplanned positive variances such as savings on ICT spend and additional savings on neighbourhood policing.

2026/27 financial planning

As in the prior year, the force slightly overperformed against budget in year, but still required the planned usage of reserves to achieve this. The reserves usage was much more limited, with only £0.6m required to achieve breakeven thanks to the in-year savings noted above. The 2026/27 budget plans the use of another £6.3m of reserves to achieve breakeven, after the anticipated achievement of expected savings of £9m. The expected budget gap over the lifetime of the MTFP for is £2.6m in 2027/28, £3.8m in 2028/29, and £5.2m in 2029/30. The gap assumes that use of reserves will drop dramatically in 2027/28 to just £0.5m, before moving to a position where the force can add to reserves rather than depleting them in 2028/29 and onwards.

As at the end of June 2026, the projected year-end outturn position had improved by £2.8m. If this position is achieved, this will allow the force to reduce its planned use of reserves by £2.8m. The main reasons for the variance are savings on IT and change (£0.9m) and a reduction in the redundancy provision from £3m to £1.5m. This is a positive direction of travel. Our prior year report included a recommendation that the force aim to implement achievable savings plans and we note that the current year plan was achieved and the 2026/27 plan is expected to be achieved too while reducing planned use of reserves. We therefore consider it appropriate to close this recommendation in 2025/26.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the PCC's and Chief Constable's financial sustainability arrangements.

6. Governance

We considered how the PCC and the Chief Constable ensure that they make informed decisions and properly manage their risks, including how they:

- monitor and assess risk and how they gain assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- approach and carry out their annual budget setting process;
- ensure effective processes and systems are in place to ensure budgetary control: to communicate relevant, accurate and timely management information (including non-financial information where appropriate); support their statutory financial reporting requirements; and ensure corrective action is taken where needed, including in relation to significant partnerships;
- ensure they make properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee; and
- monitor and ensure appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests), and, for example, where they procure or commission services.

Risk management

There is a Risk Management & Strategy Policy in place which defines how risks are identified and how they are escalated from departmental level risks up to strategic level, in line with the Risk Management Framework which defines how risks are scored using a matrix of likelihood and impact. Any risks considered to be at the strategic level are included on the Strategic Risk Register. The Senior Risk Advisor and Deputy Chief Constable have responsibility for oversight of the register along with maintaining the Risk Management & Strategy Policy. Updates are presented to the JIAC and the executive board on a regular basis.

The Strategic Risk Register includes all of the identified strategic risks with a risk owner assigned to each one. Current actions are detailed as is the direction of travel. The report to the JIAC provides commentary on those actions.

Internal control

The Internal Audit function for both organisations is provided by South West Audit Partnership ("SWAP"). The JIAC approves the Internal Audit Plan each year. A representative from SWAP attends Joint Independent Audit Committee (JIAC) meetings to report the outcomes of any completed audits and progress against the Internal Audit Plan.

We have not identified any significant gaps in the assurance the OPCC and Constabulary receives over matters in the work programme in our review of JIAC minutes and internal audit reports received. Internal audit work for 2025/26 financial year has now been concluded and the Annual Opinion shows "Limited" assurance. 8 reviews were completed for 2025/26 along with 3 carried over from 2024/25. Three 2025/26 audits are in progress as at the date of the annual report (ICT Framework Review, Regional Motor Insurance and Regional Collaboration Governance). Of the audits completed in the year, 1 received Reasonable assurance, 3 received Limited assurance and 2 received No Assurance. This resulted in 12 Priority 1 recommendations, 18 Priority 2 recommendations and 4 Priority 3 recommendations. This is an overall worsening of the position compared to 2024/25, where the Head of Internal Audit gave a "Reasonable" assurance opinion.

There were two significant weaknesses reported by SWAP to JIAC, regarding the Niche Project Implementation and the Whistleblowing arrangements. There are four priority 2 recommendations open in respect of Niche and one priority 1 and two priority 2 recommendations for Whistleblowing.

At the most recent JIAC meeting in June 2026, the tracker for internal and external audit recommendations showed that 65 recommendations were open. 23 recommendations were on time, with 16 not yet due to be completed and 7 due for completion within 30 days of the report. The report indicates that all of these actions were overdue until revised implementation dates were agreed. Of the remaining actions, 1 was 31-60 days overdue, while the remaining 41 were

overdue by at least 91 days. We also note that the report is inconsistent as to whether there are 64 or 65 open actions. We have re-raised our prior year recommendation in respect of actioning recommendations made.

Budget setting and budgetary control

The annual budget and MTFP are developed jointly each year through the OPCC and Constabulary Governance Boards and reviewed by senior officers before being approved by the PCC.

Finance produces joint revenue and capital monitoring reports containing up-to-date financial information which are then presented to the PCCGB on at least a quarterly basis. As outlined in the financial sustainability section, these detail spending to date in comparison with budget along with the projected full-year outturn.

The Budget Gold Group chaired by the Assistant Chief Officer works towards a balanced budget and any possible efficiencies required and scrutinises and approves proposals.

Non-financial information is considered through the Force Chief Officer Group, which meets weekly.

Decision making

Each Board and Committee report has a mandatory cover schedule setting out the purpose of the paper, any recommendations being made, and actions required. The cover schedule includes a summary of the key elements including the relevant strategic objectives, whether the item links to issues on the risk register and any previous papers on the same topic. This is in line with best practice.

We are satisfied that appropriate arrangements are in place to ensure that all relevant information is provided to decision makers before major decisions are made, and that there are arrangements for challenge of such decisions before they are made.

Auditor attendance at the JIAC has confirmed that the JIAC holds officers and the Board to account and provides effective challenge.

Ensuring appropriate standards

There has been an open recommendation since 2022/23, first raised by the predecessor auditor (Grant Thornton), in relation to the information available to the public on the Constabulary and PCC website. This was considered by the auditor to be insufficient to meet the requirements of the Police Reform and Social Responsibility Act 2011. We have continuously reviewed this recommendation since. In 2023/24 we reviewed progress against this and noted that some improvements had been made and some information, for example Joint Independent Audit Committee minutes, are available on the PCC website. These were not, however, easy to locate and better signposting should be in place along with a thorough review and assessment of the information that could be made available to the public. We raised an improvement recommendation in relation to this. In 2024/25 we noted that papers are still not uploaded in a timely manner (e.g. as at the date of the report most papers from the 30 September 2025 meeting of the committee had not been uploaded) and too many reports were listed as being verbal updates with no minutes published and no indication of the content of what was presented. The timeliness of information has been improved considerably. However, there are still no published minutes and no indication of the contents of verbal updates.

In 2024/25 we also noted difficulty in finding the Chief Constable's draft and final accounts. These are published on the CC website as if they were responses to Freedom of Information requests. In 2025/26 the accounts were published alongside the PCC accounts on the PCC website, which is where the notice of public rights indicates they can be found. We consider this to be sufficient publication and have therefore reflected this in our improvement recommendation, which otherwise remains open.

The OPCC and Constabulary have a Code of Conduct in place which we consider to be appropriate. There are several roles within the organisations with responsibility for ensuring compliance including the Chief Financial Officers (of each organisation respectively) and the Chief Executive of the OPCC. Collectively, they ensure that the organisations' Standing Orders are updated to ensure the correct operating procedures are updated and available to staff to ensure they are aware of what is expected of them.

The OPCC and Constabulary have other appropriate policies and procedures in place to ensure appropriate standards are maintained. These include the Counter fraud, corruption and bribery policy and Gifts and Hospitality policy.

We are satisfied that the OPCC and the Constabulary has appropriate arrangements in place to monitor compliance with legislation and regulatory requirements.

During 2024/25, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) inspected Gloucestershire Constabulary under the child protection rolling inspection programme. The inspectorate identified three areas in which the Constabulary was found to be inadequate with a cause of concern raised against each:

- Leadership of child protection arrangements. The cause of concern states "The constabulary doesn't have effective governance arrangements for child protection across its area."
- Responding to children at risk of harm. The cause of concern states "The constabulary is failing to properly record reports of vulnerable missing children."
- Investigating reports of abuse, neglect and exploitation of children. The cause of concern states "Investigations of child abuse, neglect or exploitation are delayed, inappropriately allocated and poorly supervised."

In a revisit in September 2025, the cause of concern in respect of the second area was closed. However, the other two remain open. We have therefore retained the significant weakness with a key recommendation first raised in 2024/25. We understand that this is an area which is to be reviewed as part of the 2026 PEEL inspection, and that this may include further information relevant to our conclusion. Should this become available we will review our commentary in this area.

In addition, HMICFRS issued a further cause of concern in June 2025, finding Gloucestershire Constabulary inadequate at tackling serious and organised crime (SOC). They found little evidence of leadership at chief officer level or accountability for SOC performance. The concerns raised by interviewed force personnel included under-resourcing, lack of appropriate analysts, and lack of required training. The Constabulary has responded to the findings, implementing a SOC improvement plan with identified owners, commissioning an independent review of the force operating model, restructuring of its Analysis & Research team, and other actions intended to address the findings. There is a Whole Constabulary Review being undertaken which will aim to align appropriate resource to addressing SOC. Due to the findings in year and the fact that work is incomplete as at our reporting date (31 March 2026) we have raised a significant weakness and key recommendation in respect of the HMICFRS report, noting the positive direction of travel already achieved.

Based on the work carried out, we have identified 2 significant weaknesses in arrangements:

- ***Child protection governance arrangements. The Constabulary must put in place actions to address the findings of HMICFRS in the causes of concern identified by the national child protection inspection report.***
- ***Serious organised crime governance arrangements. The Constabulary must put in place actions to address the findings of HMICFRS in the cause of concern identified by the serious organised crime report.***

7. Improving economy, efficiency and effectiveness

We considered how the PCC and the Chief Constable use information about their costs and performance to improve the way they manage and deliver their services, including:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the PCC and the Chief Constable evaluate the services they provide to assess performance and identify areas for improvement;
- how the PCC and the Chief Constable ensure they deliver their roles within significant partnerships and engage with stakeholders they have identified, in order to assess whether they are meeting their objectives; and
- where the PCC and the Chief Constable commission or procure services, how they assess whether they are realising the expected benefits.

Assessing performance and evaluating service delivery

Strategy at Gloucestershire Constabulary is framed by the 2030 Strategic Plan. The plan outlines the strategic purpose and direction of the force, aligned around the four priorities:

1. Investigate crime
2. Safer communities
3. Efficient organisation
4. Ethical leadership

We note that the previous Corporate Strategy 2021 to 2025 is available publicly but the 2030 Strategic Plan does not appear to be.

Similarly, the OPCC's strategic direction is framed by the Police and Crime Prevention Plan for Gloucestershire 2025-2029.

The Police and Crime Prevention Plan's six priorities are:

1. Creating safer communities
2. Tackling violence against women and girls
3. Strengthening your Constabulary
4. Targeting the causes of crime
5. Supporting victims and reducing reoffending
6. Improving trust and confidence in policing

We noted in the prior year that the overall reporting process at the OPCC and Constabulary is fragmented, with a large number of working groups and reports across both organisations. This fragmentation extends to joint reporting, where some reports are joint, and some separated between the OPCC and Constabulary. There is currently no streamlined integrated reporting, which we would expect to include crime statistics, performance against the Police and Crime Plan objectives, recruitment and financial data. No reports consolidate this information into one place for easy interrogation by those charged with governance.

In late 2023 the Chief Constable declared a Critical Incident in relation to the Constabulary's handling of domestic abuse cases and domestic abuse related risks. Since this point in time much work has been undertaken to address the weaknesses identified, including formation of a Gold Group to drive forward improvement. The Gold Group sits bi-monthly and reports to the Constabulary Governance Board which feeds into the PCC Governance Board. There is thus a high level of scrutiny and oversight of performance in this area, and the Constabulary believes improvements have been made. Further steps to address the weaknesses identified are planned, including use of Remote Video Resolution that should alleviate some of the capacity constraints that contributed to how domestic abuse cases were being handled. In the prior year we raised a significant weakness and key recommendation reflecting that the Critical Incident was declared within the 2023/24 year on which we were reporting and that improvements have not yet been fully realised and embedded. In 2024/25, the Critical Incident had not been lifted. Our review of documentation indicates that there is positive direction of travel in some aspects and the Constabulary has plans in place, but these have not yet been fully implemented and therefore the significant weakness remains open.

As of 2025/26, further actions have been undertaken in order to address the work required. There is a detailed tracker of actions taken with clear indicators of who has responsibility for each area. The Critical Incident has been closed as a result.

Our review of the actions indicates that clear progress has been made and we agree that it is appropriate to close the Critical Incident. We have therefore closed our recommendation and consider that there is no longer a significant weakness in this area.

Partnership working

The OPCC and the Constabulary have established collaborative arrangements which have either a contract or service level agreement in place. Annual reporting on the progress of such arrangements is in place.

The PCC and the Chief Constable have extensive networks which encourage shared learning and improvement. As well as working with other police forces, they also engage with community groups, NHS bodies and local authorities in order to action a joined-up approach for service delivery.

The latest HMRICFRS PEEL Assessment highlighted that the organisations work well with partners in many cases, particularly with regards to safeguarding vulnerable people and to prevent and deter crime.

Commissioning and procuring services

The OPCC and Constabulary participate in the South West Regional Procurement Service (SWPPD) which operates on behalf of the five regional forces in the South West. SWPPD has been in place for over a decade and was launched to provide a collaborative procurement service for regional forces in the south west. They are a professionally qualified team with considerable experience in the sector.

Any procurement activity below £50k falls within the force's own procurement thresholds, for which three quotes from suppliers must be obtained before an item is purchased.

Contract monitoring is performed by local contract managers. The OPCC has a dedicated commissioning team to commission and contract manage services that the OPCC funds.

Based on the work carried out, we are satisfied that there are no significant weaknesses in the PCC's and Chief Constable's arrangements for improving economy, efficiency and effectiveness.

5. Recommendations

KEY:



Red - Recommendations that refer to issues that have resulted in a significant weakness in the PCC's and/or the Chief Constable's arrangements.



Amber - Recommendations that should improve the arrangements in place at the PCC and/or the Chief Constable but are not as a result of identifying a significant weakness.

Current Year Issues

Serious organised crime (SOC) governance arrangements	
 Red	Key recommendation
HMICFRS inspected the Constabulary's arrangements for tackling serious organised crime. A cause of concern was identified and the force's arrangements were found to be inadequate.	<u>Recommendation</u> The Constabulary must put in place actions to address the findings of HMICFRS in the cause of concern identified by the report into tackling serious organised crime. <u>Management comment</u> Significant progress has been made in the oversight and governance of Serious and Organised Crime including: • Daily Management Meetings chaired by the DCC or GOLD. • Covert tasking chaired by ACC and aligned with FTCCG • SOC improvement plan created showing ownership for each area of improvement. • Weekly SOC tasking and horizon scanning meeting created, chaired by DDOI (TOR agreed by ACC – CJV). This has been replaced by weekly local tasking meeting chaired by CI local policing. Any intel development or SOC investigations can be tasked via this process and compliments existing Force Tasking. • Ongoing restructure of Analysts and Research and the introduction of a Principal Analyst and Technical Analyst (ISO).

Prior Year Issues – Ongoing

Child protection governance arrangements	Governance
 Red - Ongoing	Key Recommendation
HMICFRS inspected the Constabulary in line with the national child protecting rolling programme. Three causes of concern were identified across three criteria and found to be inadequate. As at the date of our report, two of the causes for concern have been closed while the other one remains open.	<u>2024/25 recommendation</u> The Constabulary must put in place actions to address the findings of HMICFRS in the three causes of concern identified by the national child protection inspection report. <u>2024/25 management comment</u> HMICFRS conducted an on-site NCPI revisit in September 2025. They assessed that one of the COC could be discharged immediately (missing), one was close to completion (governance) and that the third required more work. The third area links to investigative capability and capacity to deal effectively with CP investigations. Whilst HMICFRS recognised the Crime Improvement Programme has overseen positive progress in this area the COC links to the planned Force OM review to be delivered in Q1 2026 and will then be reassessed within HMICFRS PEEL 2026. <u>2025/26 update</u> Two causes of concern remains open. We understand that this will be reassessed by HMICFRS during 2026 as part of the PEEL reporting expected to be issued in September 2026. <u>2025/26 management comment</u> Progress has been made against the causes of concern for NCPI, this has included; voice of the child and victim blaming language training, a strong organisational focus on children, the initiation of Public Protection Notices via Niche and a new nationally recognised risk assessment which has in turn led to accelerated referrals into Op Encompass. The two most significant remaining barriers are the need to uplift resourcing, and skills, in specialist child protection teams (this will be primarily addressed through the WCR) and the need to improve data availability and accuracy to improve senior leader oversight. These COC are being considered by HMICFRS in light of our impending PEEL report.

Implementation of recommendations	Governance
 Amber - ongoing	Improvement recommendation
We have found several recommendations raised by internal and external audit are not fully implemented in a timely manner. We understand that action is now being taken to upload outstanding audit actions to a tracker provided by the internal auditors that will enable greater visibility and clarity of outstanding issues to be addressed.	<u>2023/24 Recommendation</u> The Constabulary should ensure that where they agree that recommendations should be actioned these should be implemented in a timely manner. <u>2023/24 Management comment</u> G&C deal with internal audit reviews, all management responses are sent to SWAP from the Force leads and G&C capture this information on a spreadsheet which was previously reviewed by the PCCs CFO - including chasing up. The Head of G&C has recently taken an action with JIAC members to share the internal audit report data on a 6 monthly basis in the JIAC meeting. External Audit findings have been followed up as part of this audit, some have been cleared, some continue to be a work in progress (as noted in the ISA260), which we will endeavour to follow up in a timely manner. <u>2024/25 Update</u> The June 2025 tracker included 51 actions outstanding across internal and external audit of which 47 were overdue at the reporting date. We therefore consider that our improvement recommendation should remain in place. <u>2024/25 Management comment</u> All outstanding recommendations have been reported to the Recommendations, Improvement and Learning Board on a monthly basis since October 2025, as well as to the Joint Independent Audit Committee from early 2025, with a reduction from over 80 overdue recommendations to under 30 in that time. The monthly and quarterly scrutiny of these recommendations and internal ownership by the CFO and holding to account by the DCC through RIL will ensure ongoing progress in this area and we therefore would propose the closure of this recommendation. <u>2025/26 Update</u> At the most recent JIAC meeting in June 2026, the tracker for internal and external audit recommendations showed that 65 recommendations were open. 23 recommendations were on time, with 16 not yet due to be completed and 7 due for completion within 30 days of the report. The report indicates that all of these actions were overdue until revised implementation dates were agreed. Of the remaining actions, 1 was 31-60 days overdue, while the remaining 41 were overdue by at least 91 days. We also note that the report is inconsistent as to whether there are 64 or 65 open actions. <u>2025/26 Management comment</u> We established a quarterly review process, coordinated by Finance, to ensure all recommendations are monitored and updated on the SWAP dashboard. The progress is reported at Recommendations, Improvements and Learning Board and JIAC. Significant progress has been made in this area,

	and we maintain regular communication with SWAP to discuss outstanding recommendations and provide updates on ongoing actions.
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Transparency of information	Governance
 Amber - ongoing	Improvement recommendation
<u>Previous finding and recommendation from Grant Thornton beginning 2022/23</u> To ensure transparency and accountability to the electorate through compliance with the Police Reform and Social Responsibility Act 2011. We recommend that an urgent review is completed into the information currently available to the public on the PCC website. Documents published should be considered against the Police reform and Social Responsibility Act 2011 to improve transparency and accountability to the electorate.	<u>2024/25 and earlier update</u> CC accounts are still very hard to find and information given in the publication notice is incorrect as it indicates that these are published on the OPCC website when this is not the case. JIAC papers are published online, but this is not done in a timely manner and there are no published minutes or details of the contents of verbal updates given at meetings. Other issues were previously identified by Grant Thornton and ourselves. In 2023/24 we downgraded this recommendation from red (significant) to amber. <u>2024/25 Management comment</u> The CC accounts have been published on the OPCC website in accordance with the publication note. We will request greater visibility for the financial statements on the CC website, potentially through a dedicated section for financial transparency reporting. Additionally, we will review the process for publishing the JIAC papers to ensure it is completed in a timely manner and with the required level of detail. <u>2025/26 Update</u> The CC accounts were published on the OPCC website in line with the notice of public rights. JIAC papers are now generally published in a timely manner. However, we note that the accounts are still difficult to find on the CC website and that there are still no written minutes published for JIAC meetings or documentation as to the contents of verbal updates given to the committee. <u>2025/26 Management comment</u> For transparency, the OPCC Commissioning Team is currently reviewing the information available on the website relating to its portfolio areas, including commissioning activities and grant funding decisions. The aim of this review is to enhance both the content and accessibility of information available to the public. In addition, the wider team will consider publishing Police and Crime Prevention Plan progress updates on the OPCC website. These reports, which are presented to the Police and Crime Panel every six months, provide detailed information on activity, performance and progress against the Plan. While they are already available through the Panel's webpages, publishing them on the OPCC website would further improve accessibility and support greater transparency.

Prior Year Issues – Resolved

Domestic Abuse cases	Improving economy, efficiency and effectiveness
Resolved	Key recommendation
<u>Previous finding and recommendation from Grant Thornton</u> The Constabulary is not attending 25% of domestic related incidents; Domestic Abuse (DA) risk assessments are being carried out over the phone which is against best practice; it is relying on investigators with no experience to investigate high risk domestic abuse crimes; there were no DA governance meetings in 2021/22 or 2022/23; performance data for DA was only added to the performance scorecard in July 2023; the Constabulary did not fully understand its DA demand; and all of this was despite DA being a Constabulary priority. This is a significant risk for victims of domestic abuse in Gloucestershire Constabulary area. We recommend that the Constabulary should completed a full review of its arrangements in relation to the management of domestic abuse to ensure that it is delivering an effective service to the public.	<u>2023/24 Bishop Fleming conclusion</u> This was initially raised as a critical incident by the Constabulary in the latter part of 2023. The concerns included disengagements of victims & response times to Grade 2 incidents. During the last 12 months there has been a positive direction of travel in both areas. However, this still remains a critical incident for the force. The Force have implemented a clear and robust monitoring improvement plan and have formed a Gold Group to address concerns, alongside other monitoring structures. On the basis that performance against domestic abuse crimes remains a critical incident, we continue to note this as a significant weakness for 2023/24. <u>2023/24 Management comment</u> The DA critical incident remains in place but is currently under review. The force has seen improvements to its arrest and outcome rates but calls from victims which are not deemed an emergency response are still taking too long to attend. The force is in the process of adopting Remote Virtual Response, a nationally recognised technological solution to attendance that allows victims to engage with officers using an internet enabled IT product. DA matters training has now been delivered to vast majority of the operational workforce and plans are in hand to consider CPD opportunities to sustain the positive impacts of this nationally recognised training. The constabulary is considering the creation of a bespoke DA team but the plans are still at an early stage, that team would deal with the highest risk DA offences and high risk perpetrators. <u>2024/25 Bishop Fleming conclusion</u> The Critical Incident had not been lifted by 31 March 2025. The Constabulary has shown positive direction of travel over 2024/25, but during the period had not made sufficient progress for us to remove the significant weakness. We acknowledge management's comment that the response is no longer a critical incident and will review this in our 2025/26 Auditor's Annual Report. <u>2024/25 Management comment</u> Gloucestershire's response to domestic abuse is no longer classified as a critical incident. The force has achieved notable improvements in Grade 1 response times for domestic abuse cases. While Grade 2 response times have also improved, they remain slower compared to non-domestic abuse incidents. The force continues to use rapid video response, which has received positive feedback from victims. A formal review of this capability is scheduled for January 2026 to explore expanding its capacity before the function transitions to local policing as a core response service. A new crime allocation policy has been introduced, ensuring that high-risk domestic abuse cases are investigated by Criminal Investigation Department (CID) officers. This change aims to raise investigative standards, enhance service delivery, strengthen supervision, improve the use of civil orders, and increase charging rates.

	To address rising repeat victimisation and a persistently low charging rate (despite slight improvements in arrest rates,) the force is establishing a Domestic Abuse Performance Group. This group will analyse underlying causes and drive improvements. The force has recorded an increase in stalking protection orders but a decline in domestic violence protection notices and orders. To improve decision-making, additional training has been provided to Superintendents by the Force Legal Department. All granted Domestic Violence Protection Orders (DVPOs) are now managed by local policing, with compliance checks completed within 48 hours. Significant investment is being made in workforce development, including training on domestic homicide timelines domestic abuse-related suicide, and the development of domestic abuse and stalking champions. <u>2025/26 update</u> As of 2025/26, further actions have been undertaken in order to address the work required. There is a detailed tracker of actions taken with clear indicators of who has responsibility for each area. The Critical Incident has been closed as a result. Our review of the actions indicates that clear progress has been made and we agree that it is appropriate to close the Critical Incident. We have therefore closed our recommendation and consider that there is no longer a significant weakness in this area.
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Financial savings plans	Financial sustainability
Resolved	Improvement recommendation
<u>Previous finding and recommendation from Grant Thornton</u> The MTFs 2023/24 to 2026/27 recognises the ongoing economic challenges and the need to provide fiscal control for Gloucestershire Constabulary to live within its means. The ongoing work to identify new ways of working delivering further efficiencies is key to this. The Constabulary should continue its work to identify and drive out savings alongside working smarter, leaner and more efficiently. The use of the Innovation Fund should be monitored to ensure it is impactful and investing in schemes which deliver savings. Outcomes and impacts should be monitored and reported to the appropriate forum.	<u>2022/23 Management comment</u> The financial environment for policing remains very challenging, with only short-term funding announcements, limited grant and precept increases set against rising demands and costs. The OPCC and Constabulary have performed well to manage their pressures within the available budget each year. There will be continued effort to deliver even more efficient and effective outcomes; improved structures and process have already been put in place to oversee this effort. <u>2023/24 Bishop Fleming conclusion</u> The financial challenges continue for the PCC and CC with continued inflationary pressures and increasing demand for services. The timing of implementation of efficiency and saving plans have been impacted by resourcing constraints at senior levels within the finance function. We therefore consider that this matter is still ongoing, however we note that the Force has taken active steps to identify and implement savings plans and we therefore note the positive direction of travel in recent months. <u>2023/24 Management comment</u> The Force has established an efficiency team of six by seconding staff from across the constabulary. It has successfully set up a savings programme to deliver £10m of reductions in 2025/26 that is already delivering savings in 2024/25. This includes service choice reviews across all areas of the Force that will conclude before March 2025. A Gold comment structure, chaired by ACO Richard Saunders, meets fortnightly to oversee the programme and includes the ACCs. Progress is reported monthly to PCCGB. <u>2024/25 Update</u> The overall financial position for 2024/25 was a positive one with a slight surplus against budget. However, the savings programme for 2025/26 is currently forecast to deliver £11.7m of the planned £12.3m and there is a further £2m of adverse variance against the forecast outturn reported at Q1. We therefore consider that our recommendation should remain in place. <u>2024/25 Management comment</u> The Constabulary remains in a challenging financial position (along with many other policing bodies). However, from early/mid 2024 a clear management structure was put in place for the management and reporting of savings requirements through a Budget Gold structure chaired by the Assistant Chief Officer. The Gold group meets fortnightly, reporting through to Constabulary Governance Board and with updates provided to PCC Governance Board and the Joint Independent Audit Committee. Clear accountability for the achievement of these savings has been taken by Chief Officers and a number of clear workstreams have been identified to achieve these savings. This has resulted in the forecast achievement of nearly £12m of efficiency savings (equal to over 20% of manageable budget) in one financial year due to highly robust management.

	Moving into 2026/27 and beyond, ongoing savings targets and plans are in place (or are being put in place at the time of writing). We expect that financial challenges will continue throughout the current 3-year Comprehensive Spending Review period and the 4-year MTFP period. <u>2025/26 Update</u> Financial performance saw improvement in 2025/26, with savings targets achieved and lower than expected use of reserves due to an overall positive outturn position. There is heavy planned use of reserves during 2026/27 per the Medium-Term Financial Plan (MTFP), but the early outturn position at Q1 is that this usage will be substantially reduced compared to budget. The MTFP identifies ongoing budget gaps, but also proposes much lower usage of reserves in 2027/28 before moving to a position where there is a net positive position (i.e. reserves can be replenished) from 2028/29 onwards. While acknowledging that like all police bodies there are still financial challenges ahead, we consider that Gloucestershire have complied with the recommendation and that it can be closed.
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