

Date: 2 February 2026

Those Charged with Governance
Wiltshire Police
Police HQ
London Road
Devides
SN10 2DN

Dear Sirs and Madams

Wiltshire Police – Auditor’s Annual Report 2024/25

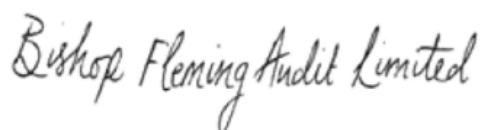
We are pleased to attach our Auditor’s Annual Report for the financial year 2024/25. This report summarises our audit conclusions and highlights the key findings arising from our value for money work.

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 Wiltshire 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 Wiltshire 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 signature is written in a cursive, flowing style.

Bishop Fleming Audit Limited

Contents

1. Introduction.....	2
2. Executive summary.....	3
3. Audit of the financial statements.....	4
4. Value for Money.....	5
5. Financial sustainability.....	6
6. Governance.....	8
7. Improving economy, efficiency and effectiveness.....	11
8. Recommendations.....	14

1. Introduction

Our Auditor's Annual Report (AAR) summarises the work that we completed for the Police and Crime Commissioner for Wiltshire (the PCC) and the Chief Constable of Wiltshire (the Chief Constable) for the year ended 31 March 2025.

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 2024/25; 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 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.

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 2025.

2. Executive summary

Results from the audit of the financial statements

We completed our audit of the financial statements and issued the following opinions on 2 February 2026:

- Police and Crime Commissioner – a modified disclaimed opinion due to the prior year financial statements being disclaimed.
- Chief Constable – a qualified opinion due to the lack of assurance over the valuation of Local Government Pension Scheme (LGPS) assets and liabilities at 31 March 2023, and the impact on the related 2023/24 opening balances and in year movements.

We also completed component auditor procedures, in line with the NAO group auditor instructions. See section 3 for more details.







Results on our work on other matters

We completed our review of other matters and have no issues to report. See section 3 for more details.




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 2025.

Our conclusions are summarised in the table below, which shows that good progress has been made in remediating the significant weaknesses from last year. We have raised some recommendations for improvement, which are outlined further in sections 4-8 for more details.

	2023/24	2024/25	
Financial sustainability			We did not identify any significant weaknesses in the Force's financial sustainability arrangements. Recommendations for improvement have been made. See section 8 for details
Governance			We did not identify any significant weaknesses in the Force's governance arrangements. Recommendations for improvement have been made. See section 8 for details
Improving economy, efficiency and effectiveness			We did not identify any significant weaknesses in the Force's arrangements for improving efficiency, economy and effectiveness. Recommendations for improvement have been made. See section 8 for details

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 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We gave the following opinions on 2 February 2026:

- Police and Crime Commissioner – a modified disclaimed opinion due to the prior year financial statements being disclaimed.
- Chief Constable – a qualified opinion due to the lack of assurance over the valuation of Local Government Pension Scheme (LGPS) assets and liabilities at 31 March 2023, and the impact on the related 2023/24 opening balances and in year movements.

Key issues arising from the accounts audit

There was an audit adjustment of £1.374m made in respect of the Police Pension Find liability, correcting that adjustment being made by the Force to the actuary's figures that was incorrect.

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 have no matters to report..

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 2025 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 will be found in our Audit Completion Report which will reported to the Joint Independent Governance Audit and Committee on 27 January 2026.

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 2025.

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 the following risk of significant weakness:

Risk	Update
Our 2023/24 Auditor's Annual Report identified a significant weakness in the Force's arrangements for improving economy, efficiency and effectiveness for the year ended in relation to the challenges faced by the Force's operational delivery and workforce resourcing. This has been identified as a risk of significant weakness in 2024/25.	We are satisfied that the Force has taken appropriate action during the year to resolve the issues identified. See section 7 for more details.

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 recommendations 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 2024/25 outturn

The Force as a whole (PCC and Chief Constable) reported a £140k underspend in 2024/25, with reported individual underspends of £74k for the PCC and £67k for the Chief Constable. However, the year-end position was only achieved after the use of £4.6m of reserves with £2.8m of this being transferred to revenue budgets in January 2025. This was following a significant overspend being identified earlier in the year, which led to a number of special measures being implemented to regain control over expenditure. These special measures included a recruitment pause and a revised overtime policy.

Several factors contributed to the financial challenges faced during the year. Exceptional operations and nationally mandated initiatives played a significant role, with Home Office funding insufficient to meet all associated costs, resulting in a funding shortfall of £1.2m. Additionally, overtime costs rose to £1.2m due to increased operational demand. Revenue costs amounting to £444k were also identified as having been incorrectly charged to capital, further impacting the budget.

Financial planning and monitoring

The Medium-Term Financial Strategy (MTFS) was presented to the Police and Crime Panel on 5 February 2025. This strategy outlined anticipated year-on-year funding shortfalls and the efficiencies required of £8.028m in 2025/26, £4.589m in 2026/27, £2.879 million in 2027/28, and a surplus of £0.003m in 2028/29. Collectively, these figures represent a total funding gap of £15.499 million across the MTFS period.

The Force keep their budget position under review throughout the year, presenting monthly budget monitoring report to the Chief Officer Group, with the Police and Crime Commissioner and Chief Constable receiving bi-monthly reports.

Our review of the Force's capital planning in 2023/24 identified that formal processes were not in place to monitor the revenue costs of capital projects. Monitoring of the capital programme has improved, with enhanced reporting on project progress, slippage and financial delivery. Reports are regularly shared with senior leadership on a regular basis, allowing for greater visibility and scrutiny. Further refinements are planned to ensure consistency across projects and closer alignment to overall financial planning. Business cases are now scrutinised in detail to ensure the correct split of capital and revenue cost before inclusion in the budgets. Work is continuing to embed the more structured approach to capital monitoring.

The level of general fund reserves has reduced from £12.3m at 31 March 2024 to £10m at 31 March 2025. As noted above, this was not a planned reduction with £4.6m of reserves being used to support revenue expenditure in the year. This reduction was offset by capital receipts received in the year.

To further support its priority areas, the Force actively seeks opportunities to secure additional grant funding from the UK Government. These grants provide supplementary, non-recurrent financial resources, enabling the Force to invest in key areas that require targeted intervention. This proactive approach ensures that the Force can enhance its capacity to deliver on strategic priorities without relying solely on recurrent funding streams.

Achieving efficiency savings

The Force sets their efficiency plans through their MTFS and budget for the year. For 2024/25, savings of £2.558m were included within the budget set. There was no specific monitoring of the savings identified in the budget, as the Force reduce their budgets by the amount set as an efficiency with no further process to track whether the savings identified are delivered. We raised a recommendation for improvement in 2023/24 in respect of this.

For the 2025/26 budget, efficiencies of £8.028m were required in order to balance the budget. The Budget Settlement and Precept Proposal, reported to the Police and Crime Panel on 5 February 2025, stated that only £1.6m of these had been identified at that stage.

The Force have also established the Financial Review Programme Board, alongside reporting of progress against the plans identified within the MTFS. The Board meets monthly to consider progress on savings across the Estates, Fleet and People workstreams. It also and reviews issues and risks to delivery, as well as decisions required to progress the savings.

2025/26 financial planning

When establishing the budget and the MTFS, the PCC undertakes a comprehensive process of stakeholder engagement. This process includes formal consultation with local taxpayers and councillors regarding the proposed Council Tax precept. The input gathered from these stakeholders is instrumental in shaping the overall budget, as the PCC's decision on the precept level directly influences the funding available for the year to deliver the PCC's Police and Crime Plan 2022-25.

The Force have produced a balanced budget for the 2025/26, which was approved by the Police and Crime Panel on 5 February 2025. However, the balanced budget is predicated on efficiency savings of £8m being identified. The identification and realisation of these savings are fundamental to maintaining the financial stability required to deliver policing services effectively throughout the year.

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

The Force's Corporate Risk Register encompasses all identified operational risks, systematically ranking them according to both their impact and likelihood. Any alterations to the risk scores are clearly highlighted and explained within regular reporting. This ensures transparency and provides a clear audit trail for decision-making regarding risk management.

On a quarterly basis, the Force reports on risk to the Joint Independent Governance and Risk Audit Committee ('JIGRAC'). The Risk Register itself contains a comprehensive overview of the trajectory of each risk, utilising a detailed scoring matrix which incorporates the likelihood of occurrence, relevant controls in place, and the potential impacts. For each risk, the Register specifies the initial risk score, the current score, the direction of travel, as well as the date of the most recent review.

To further enhance understanding, the Force provides a narrative overview for the most significant risks—highlighting the top risks, any newly identified risks, and risks that have been removed from the Register.

Beyond the Corporate Risk Register, there is a separate Office of the Police and Crime Commissioner ('OPCC') Risk Register. This document demonstrates how the PCC is fulfilling his statutory duties to ensure that the Force maintains robust governance systems. The OPCC Risk Register is summarised in a Risk Summary Report, which is presented to JIGRAC on a quarterly basis, ensuring that their role in assuring the adequacy of the governance and control processes can be fulfilled.

The risk registers are reviewed independently by the Chief Executive Officer (CEO) and Head of Strategy, Performance and Oversight, prior to the monthly Executive Leadership Team ('ELT') meeting. During the ELT meeting, the CEO holds risk owners to account. Risks are routinely reviewed by risk owners to ensure that the scores accurately reflect risk levels and whenever there is a trigger event.

Internal control

The Force's Internal Audit function is delivered by SWAP Internal Audit Services. A representative from SWAP attends each meeting of the JIGRAC to present any findings arising from their work. JIGRAC is responsible for approving the annual Internal Audit Plans. In addition, the Committee receives quarterly progress reports, which provide updates on audit activity throughout the year.

Internal Audit reported their completed Head of Internal Audit opinion for 2024/25 to the JIGRAC meeting on 26 June 2025. They gave a limited assurance opinion in respect of the areas reviewed in the year. They noted that due to the limited scope of the internal audit plan the opinion only applies to the specific areas examined and does not extend to wider organisation assurance.

The opinion also highlighted a number of areas where weaknesses in design or inconsistent application of controls have been identified:

- Gaps in financial oversight and clarity of accountability between key roles:
- Lack of consistent and thorough testing of ICT changes before implementation, along with insufficient detailing of dependencies and implications of change requests; and
- Limited utilisation of Unit4 system's functionality to support accurate, consistent and timely financial monitoring and reporting.

The Force should consider whether it is getting sufficient assurance over its framework of governance, risk management and control with the scope of the agreed internal audit plan. We have raised an improvement recommendation in respect of this.

The JIGRAC plays a pivotal role in ensuring the effectiveness of internal controls across the Force. It is responsible for providing assurance to the Police and Crime Commissioner (PCC) and the Chief Constable, as Those Charged with Governance (TCWG). The Committee fulfils this important function by adhering to its established terms of reference and by rigorously challenging officers on matters arising from both internal and external audit findings.

The Force has five appointed Independent Members to the JIGRAC in line with the CIPFA Position Statement on Audit Committees in Local Authorities and Police 2022 and the Home Office Financial Management Code of Practice. This is appropriate to support the independent advice to the PCC and CC in line with proper practices.

Budget setting and budgetary control

Budgets are designed and set by the Finance team in consultation with budget holders across the Force. The early financial planning process starts in September, with the MTFS being built around high-level assumptions on UK Government funding and precept levels.

Initially, the Force look to set a number of scenarios which can then be used to advise the leadership on potential options, subject to final financial settlements from the Home Office. Once the Force receive their final financial settlements, this allows them to set a final option to be proposed to management in line with the required staffing levels and supplies and services for the coming year.

Whilst the budgets are being established by the Finance team and wider Force, the PCC will be conducting their consultation with the public on the proposed precept level to build into the budgeting. The outcome of this consultation and the PCC's final decision will be factored into the final budget, which is formally approved in February each year by the Police and Crime Panel.

We previously reported that during the 2023/24 financial year, the Force did not have monthly budget monitoring in place, due to capacity issues within the finance team. The monthly budget monitoring process commenced in June 2024, with monthly reports going to the Chief Officer's Group.

There has continued to be capacity issues within the finance team, with reliance on some key individuals. A restructuring exercise is in progress in 2025/26 with the aim of addressing the capacity and capability of the finance team.

Decision making

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 in place for the challenge of such decisions before they are made.

The Chief Finance Officer of the Force actively participates in key leadership forums, including the Executive Leadership Group, the OPCC Executive Leadership Team, and the Force Chief Officer Group. This participation aligns with recognised good practice and guarantees that the statutory officer has the necessary access to engage directly with the Force's senior leadership. In the 2025/26 period, the Force has restructured the Chief Finance Officer role, creating distinct positions for the Chief Constable and the Police and Crime Commissioner.

To foster a culture of openness and transparency, the Chief Constable conducts online sessions for all staff every six weeks. These sessions provide an opportunity for staff to pose questions directly to senior officers, who respond and facilitate constructive challenge to decision making. This direct engagement underscores the commitment of the Force's leadership to maintaining open channels of communication and encouraging staff involvement in organisational decisions.

Ensuring appropriate standards

During the year, we have been informed that there have been no instances of significant non-compliance. Our assessment has not identified any evidence to the contrary, confirming that compliance has been maintained across the Force. However, we have noted that HMICFRS published a report in October 2025 into the effectiveness of integrity arrangements in Wiltshire Police. The report grades all three areas: vetting, professional standards and counter corruption as Requiring improvement. We will follow up on the Force's actions in response to this report in our 2025/26 audit.

The Force operates a Gifts and Hospitality Policy, ensuring transparency and accountability in this area. All relevant entries are duly recorded in the Force's Gifts and Hospitality Register.

Appropriate policies and procedures are in place within the Force to uphold professional standards. Notably, the National College of Policing 2024 Code of Ethics was implemented during the year, further reinforcing the commitment to maintaining integrity and high standards.

The Force adopts a transparent approach by externally communicating all cases of gross misconduct. This practice serves to illustrate the consequences of failing to adhere to professional standards and underscores the importance of maintaining ethical conduct.

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

We have made recommendations for areas of improvement at section 8.

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

The Police and Crime Commissioner's Police and Crime Plan for 2022-25 outlines the strategic priorities for policing within the Wiltshire Constabulary area. These priorities are supported by several focus areas and specific actions, all of which feed directly into performance reporting processes. The Plan, together with the annual OPCC Delivery Plan, demonstrates the collaborative approach between the PCC and the Chief Constable in delivering effective policing across the region.

The Force issue quarterly performance reporting in line with the Police and Crime Plan 2022-25. These are reported to the Wiltshire Police and Crime Panel, which the Police and Crime Commissioner attends. For each priority, a summary page shows the outcomes achieved in each quarter, progress against deliverables, risks and issues, and the PCC's focus for the next quarter.

To ensure continuous improvement and accountability, the Force utilises benchmarking tools such as His Majesty's Inspectorate of Constabulary and Fire and Rescue Service's ('HMICFRS') Value for Money toolkit and Iquanta. These tools enable the Force to assess its performance relative to comparable forces nationwide. Areas of comparison include staff usage, support costs, and staffing levels. The resulting insights are used to identify areas where performance may be lagging, and to implement targeted actions for improvement.

The Force has been carrying out a Financial Review Programme (FRP) during 2024/25. This has been a force wide assessment of departments and teams and their structure to ensure that they are fit for purpose and adequately resourced. The focus has been on Estates, Fleet and people, with the FRP review of the Resource Management Unit being a specific example. Outcomes have been actioned via the FRP boards with senior leadership oversight from both COG and the OPCC senior leadership team.

The JIGRAC holds responsibility for the oversight of recommendations made by both Internal and External Audit functions. This oversight ensures that all audit findings are properly tracked and addressed in a timely manner. At each meeting, the Committee receives a detailed 'Outstanding Audit Recommendations' report. This report serves as a tracking tool, listing all individual recommendations made by Internal and External Audit teams. For each recommendation, the report provides its original target completion date, any revised dates if applicable, and comprehensive updates on the current status of progress. To promote accountability and to ensure improvements are effectively implemented, every audit recommendation is assigned to a specific responsible officer. This direct assignment clarifies responsibility and clear ownership for the delivery of each improvement action.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services ('HMICFRS')

The Force have regular interactions with HMICFRS throughout the year, with their 'Police Efficiency, Effectiveness and Legitimacy' or 'PEEL' inspections being the main component of this.

In July 2022, Wiltshire Police (the Force) were the subject of a HMICFRS Police Efficiency, Effectiveness and Legitimacy (PEEL) inspection, whereby the Force was rated as 'requires improvement' for five areas of policing and 'inadequate' in a further three areas.

For each of the areas deemed 'inadequate', a cause for concern was identified and two out of three areas also had associated areas for improvement. This resulted in the Force being placed into the 'Engage' phase of enhanced monitoring.

The Force's progress in making improvements were recognised in May 2024, when HMICFRS confirmed that the Force was no longer under special measures and moved into the standard 'scan' phase of monitoring.

In August 2024 HMICFRS published its latest PEEL report on Wiltshire Police. This rated the Force as requires improvement in four areas, with no areas rated as inadequate. The Inspector commented that the Force had made significant efforts to improve in the areas they highlighted as causes for concern or areas for improvement since the last inspection, while noting that there are areas in which it needs to improve.

The Force have an HMICFRS Plan Sharepoint site that records all findings from report and tracks the progress being made relevant actions. This is subject to monthly review with reporting on progress to relevant Boards, such as the Strategic Improvement Board.

Workforce planning and operational delivery

In our 2023/24 report we concluded that the Force's failure to sufficiently improve the position in relation to risks around workforce planning and operational delivery constituted a significant weakness in the Force's arrangements.

The Force has reviewed its operational workforce model and taken steps to strengthen resilience. Workforce planning has been enhanced, with improved monitoring of capacity and skills gaps, and targeted recruitment and training activity has been undertaken. There is significant ongoing work to leverage the existing systems to accurately document skills across the workforce for better planning and resourcing of operational demand.

There were three major risks on the Corporate Risk Register which related to the Force's workforce resourcing, largely concerning the capability of staff. The progress made by the Force has led to the scores on these risks reducing to the point that they have been removed from the Corporate Risk Register and have moved to Local Risk Registers for ongoing monitoring.

As a result, we have concluded that this no longer represents a significant weakness in arrangements.

Partnership working

The Force operates a range of joint arrangements with other authorities, which are central to its ability to fulfil its responsibilities in safeguarding local communities. One example of this collaborative approach is its participation in the Wiltshire and Swindon Local Resilience Forum. This forum is a multi-agency partnership established to plan and prepare for localised incidents and emergencies. It operates in accordance with the Civil Contingencies Act and is overseen by an Executive Board composed of representatives from various agencies. This governance structure ensures coordinated and effective responses to incidents, supporting the Force in delivering its public protection duties.

Each year, the Force undertakes engagement activities with the public to help inform the PCC's decisions regarding budget allocation and priority setting. A key element of this process is the precept consultation, through which the PCC seeks the public's views on proposed changes to the precept. This consultation ensures that community opinions are taken into account during the Force's budget-setting process, thereby aligning operational planning with public expectations and priorities.

Commissioning and procuring services

The Force forms part of the South West Police Procurement Service, which is a collaborative partnership established to oversee and manage procurement activities across all police forces in the South West region. Through this arrangement, the Force is able to streamline procurement by adopting shared procedures and leveraging collective expertise.

To ensure compliance with procurement standards, the Force implements its procurement policies and procedures through its annual Budget Book and Contractual Standing Orders. These mechanisms are designed to support the objectives outlined in the Regional Procurement Strategy for the South West. The policies set clear guidelines for the approval and management of contracts, including the mandatory use of purchase orders and the establishment of appropriate authority levels for high-value contracts. We noted that the Contract Standing Orders on the OPCC website are dated April 2023 and do not reflect the new Procurement Act 2023, which came into effect from 24 February 2025. We have raised a recommendation in respect of this.

There is no evidence to suggest that the Force is failing to conduct fair procurement processes for significant contracts. The Force has not reported any substantial financial losses related to outsourced contracts. This assessment is consistent with the overall understanding of the Force's activities during the year.

Contract management responsibilities are carried out by the regional procurement team, working in conjunction with Wiltshire Police staff. The Force regularly holds meetings with key stakeholders to monitor ongoing contracts, with particular

attention given to high-profile agreements such as the Swindon Police Stations Private Finance Initiative (PFI) contract. These meetings are held monthly and are documented to ensure transparency and effective oversight, addressing topics including ongoing maintenance and financial management.

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.

We have made a recommendation for areas of improvement at section 8.

8. 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

Governance – Internal audit coverage	
 <p>Internal Audit reported their completed Head of Internal Audit opinion for 2024/25 gave a limited assurance opinion in respect of the areas reviewed in the year. It noted that due to the limited scope of the internal audit plan the opinion only applies to the specific areas examined and does not extend to wider organisation assurance.</p>	<p><u>Recommendation</u></p> <p>The Force should consider whether it is getting sufficient assurance over its framework of governance, risk management and control with the scope of the agreed internal audit plan.</p> <p><u>Management comment</u></p> <p>We acknowledge the external auditor's recommendation to consider whether the current level of internal audit activity provides sufficient assurance. This is an important and fair challenge.</p> <p>Since year-end, management has substantially increased its engagement with Internal Audit, commissioning benchmarking across comparable forces, reviewing historic coverage, and assessing assurance gaps. This work confirms that our internal audit provision is comparatively lean and that broader, more targeted assurance will better support the organisation's governance and risk needs.</p> <p>Internal Audit and management are now working together to strengthen the audit framework, including enhanced planning, clearer alignment to organisational risks, expanded assurance mapping, and a more robust approach to tracking and validating agreed actions. These developments complement wider improvements underway across finance, governance, procurement and control environments.</p> <p>Management agrees that internal audit coverage should be enhanced and is actively shaping a revised audit model to ensure it is proportionate, risk-based and aligned to the organisation's increasing complexity.</p> <p>This strengthened approach will provide improved assurance, support continued recovery and development, and reinforce the confidence of the Committee and the public in our governance arrangements.</p>

**Improving Economy, Efficiency and Effectiveness
– Contract standing orders**



We noted that the Contract Standing Orders on the OPCC website are dated April 2023 and do not reflect the new Procurement Act 2023, which came into effect from 24 February 2025.

Recommendation


The Force should review and update the Contract Standing Orders to ensure they remain up to date and reflect the latest requirements of the Procurement Act 2023.

Management comment

We acknowledge the recommendation and agree that the Contract Standing Orders require updating to reflect the Procurement Act 2023. Work is already underway as part of the wider reform of the procurement function, including a full refresh of commercial governance, guidance, and process controls to ensure alignment with the new legislative framework.

We remain fully aware of the requirements of the Procurement Act 2023 and are working closely with the South West Police Procurement Service, BlueLight Commercial, the National Police Chiefs' Council and the Home Office to ensure consistent interpretation and full compliance across policing. This collaborative approach supports both the update of our local governance documents and the strengthening of procurement practice more broadly.

Updated Contract Standing Orders will be taken through the appropriate governance route and published once approved. This work forms part of a wider programme to strengthen commercial standards, improve value for money, and ensure robust, legally compliant procurement across the OPCC and Force

Financial Sustainability – Monitoring of Capital Project Costs	
 <p>Our review of the Force’s capital planning identified that there were no arrangements in place to formally monitor the revenue costs related to capital projects.</p>	<p><u>Recommendation</u></p> <p>The Force should implement monitoring for the revenue costs of capital projects, to ensure completeness of its budget setting activities.</p> <p><u>Management comment</u></p> <p>The Force acknowledges the External Auditor’s observation and is committed to strengthening the monitoring of revenue costs associated with capital projects in line with CIPFA’s Code of Practice, the Prudential Code, and IFRS standards (IAS 16 and IAS 38).</p> <p>From 2024/25, capital and revenue costs will be seeking to develop improved processes to more formally review classification between capital and revenue ahead of decision points including through business cases. In addition, with effect from 2025/26 Finance Business Partners will be assessing expenditure against capitalisation criteria more frequently.</p> <p>Monthly financial reports will separately track capital and revenue costs, ensuring transparency and alignment with budget-setting activities. Revenue contributions to capital (RCCO) will be proactively monitored throughout the year to improve financial planning. These measures will enhance financial oversight, ensure compliance with accounting standards, and support effective decision-making.</p> <p>By embedding these measures, the Force will ensure robust financial controls, compliance with CIPFA standards and GAAP, and enhanced assurance over capital project costs.</p> <p><u>2024/25 update</u></p> <p>The Force has made improvements to its capital monitoring procedures and are continuing to improve and embed robust procedures.</p> <p><u>2024/25 management comment</u></p> <p>We acknowledge the recommendation and agree that stronger and more systematic monitoring of the revenue implications of capital projects is required to support effective financial planning and compliance with the CIPFA Prudential Framework and accounting standards.</p> <p>The Force and OPCC remain committed to enhancing the integration of capital and revenue monitoring, including clearer assessment of capitalisation, improved visibility of whole-life costs, and more consistent tracking of revenue contributions to capital. While progress has begun, other operational and financial pressures during the year have delayed the full implementation of the strengthened reporting arrangements previously envisaged.</p> <p>Work is now underway to embed a more structured approach to capital monitoring, including improved forecasting, clearer presentation of revenue and capital impacts, and enhanced communication between the Force and OPCC on proposed changes to the capital programme. This will be supported by more regular review of expenditure against capitalisation criteria and the development of a reporting framework that provides timely, transparent oversight to inform decision-making.</p> <p>These actions will ensure that capital and revenue impacts are properly understood, monitored and approved, and that the overall governance of the capital programme reflects the standards expected of a modern policing organisation.</p>

Financial Sustainability – Monitoring Efficiency Plans



During 2023/24, the Force did not monitor their efficiency plans, which were set out in the Medium-Term Financial Strategy documents.

They were brought into the budgets and then monitored as and when variances to budgets arose rather than specifically monitoring the plans.

Recommendation

The Force should monitor and report on the delivery of efficiencies that have been identified as part of the budget process. This will enable management to determine whether the identified savings were actually delivered and will help inform future efficiency planning.

Management comment

The Force acknowledges the need for enhanced monitoring of efficiency plans to ensure transparency and accountability in delivering identified savings.

In 2024/25 the Chief Officers Group established a long list of initiatives that were tracked through to resolution. For 2025/26, we have implemented further measures to strengthen oversight, including increased clarity on specific savings agreed, the setting of defined targets, and frequent tracking and reporting of progress. Additionally, we are validating the savings achieved to ensure they are realised as planned.

Moving forward, efficiency savings will be monitored separately from general budget variances, with regular reporting to senior management. This will provide greater assurance that planned efficiencies are being delivered and will inform future financial planning.

2024/25 update

No evidence has been provided that demonstrates that savings and efficiencies identified in the budget setting process are separately monitored and reported. Recommendation is unchanged.

2024/25 management comment


We acknowledge the recommendation and recognise the importance of monitoring efficiency plans separately from general budget variances to provide clear assurance on the delivery of savings and to support future financial planning.


Over the past year, the Force and OPCC have significantly strengthened their approach to financial sustainability through more frequent forecasting, tighter cost controls, and increased scrutiny of in-year pressures and opportunities. This enhanced oversight has enabled timely and difficult decisions to be taken, contributing to the current expectation of achieving a balanced outturn. Although this represents real progress, we recognise that these improvements were focused primarily on overall financial performance and did not yet constitute a fully structured and transparent framework for tracking delivery of individual efficiency plans.

Work is now underway to establish a dedicated and more formalised approach for monitoring efficiency savings for 2026/27. Changes in 2025/26 include articulation of agreed savings, defined milestones, separate tracking from routine budget monitoring, and regular reporting to senior leadership and the OPCC. These enhancements ensured the delivery of efficiencies is visible, evidenced, and systematically validated, and that the learning gained informs future planning cycles.


	<p>Management remains committed to embedding a more disciplined and transparent efficiency framework that supports long-term financial sustainability and provides assurance to both internal and external stakeholders.</p>
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Prior Year Issues – Resolved

Improving Economy, Efficiency and Effectiveness – Operational Resourcing	Resolved
 <p>During the 2023/24 financial year, the Force’s Corporate Risk Register contained three high scoring risks that related to operational delivery and resourcing which are critical to the Force’s delivery of its objectives.</p> <p>This was a continued trend from both 2021/22 and 2022/23 whereby the Force have continued reporting at least one of these risks as high risk.</p> <p>There is a risk to the services which the Force provides to members of the public and as such we have raised this as a significant weakness in the Force’s arrangements during 2023/24.</p>	<p><u>Recommendation</u></p> <p>The Force should assess their resourcing model in line with operational needs, particularly in relation to the capability of the workforce to ensure that risks which have remained high scoring since 2021/22, can be sufficiently mitigated.</p> <p><u>Management comment</u></p> <p>The Force acknowledges the ongoing workforce-related risks identified in the Corporate Risk Register and recognises their impact on operational delivery. The force will continue to review its resourcing model and seek to ensure alignment of workforce capacity and capability to operational demands. This includes assessing recruitment, learning and development, retention, and deployment strategies to mitigate critical staffing risks.</p> <p>Workforce planning is embedded into strategic decision-making, through People Strategic Board, and Establishment Board thus ensuring that resourcing challenges are appreciated by senior management and proactively addressed. Progress against the risks will continue to be closely monitored.</p> <p><u>2024/25 update</u></p> <p>Actions taken by the Force as set out in section 7 have resolved this issue.</p>

Governance – HMICFRS PEEL Inspection Progress	Resolved
 <p>The Force was under the HMICFRS’ ‘Engage’ phase of monitoring throughout the 2023/24 financial year. This followed a PEEL report in 2021/22 which included three ‘Causes for concern’ and a significant number of recommendations on how the Force could improve their performance.</p> <p>During the 2023/24 financial year, the Force made improvements in its governance arrangements, which resulted in HMICFRS’ decision to move the Force out of the ‘Engage’ phase in May 2024, after the financial year end. However, the progress was not sufficient for us to conclude that significant weaknesses did not exist during the 2023/24 financial year.</p>	<p><u>Recommendation</u></p> <p>The Force should continue to make progress to improve their service performance following the 2023/24 financial year to address the ‘Causes for concern’ and recommendations raised in the HMICFRS PEEL report, to deliver a standard of services as expected by members of the public.</p> <p><u>Management comment</u></p> <p>The force accepts this recommendation. To ensure the force continues to improve its service against the PEEL inspection report, it has already established, reviewed, and refreshed its existing governance arrangements, making changes to improve where necessary. Notably the Strategic Improvement Board, which takes place monthly and is chaired by the DCC, focuses on force progress and improvements of service delivery against AFIs and recommendations and benchmarking against the PEEL characteristics of good. The force Strategic Performance Board also tracks performance improvements aligned to HMICFRS inspection methodology as well as other key force metrics. In addition, in 2024 the force also established a Risk and Organisational Learning Board to ensure that previous learning points have been captured and addressed to engrain continuous improvement as part of the force culture.</p>

	<p><u>2024/25 update</u></p> <p>We are satisfied that the Force has taken appropriate improvement actions to address the issues raised in the 2021/22 PEEL report, which is confirmed by the 2024 PEEL report having no areas rated as inadequate.</p>
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Financial Sustainability – Outturn Reporting to Management	Resolved
	
<p>The Force did not produce a formal outturn report for 2023/24. Whilst there was formal budget reporting to the PCC and CC during 2023/24, a formal outturn report should have been produced at year end to evidence the overview of the performance against budget for the full year.</p>	<p><u>Recommendation</u></p> <p>The Force should ensure that outturn reporting takes place at each year end to provide assurance to the PCC and CC in relation to the overall performance against budgets for the financial year.</p> <p><u>Management comment</u></p> <p>The Force acknowledges the External Auditor’s observation regarding the absence of a formal outturn report for 2023/24. While budget performance was regularly reported to the PCC and CC, we recognise the value of a dedicated year-end report to consolidate financial performance. This report has been in place in previous years and the value of its reinstatement is noted.</p> <p>From 2024/25, a formal outturn report will again be produced annually, summarising budget performance, key variances, and financial risks. This will be integrated into the year-end reporting cycle, ensuring timely review and alignment with final accounts. The report will also support future budget planning by identifying lessons learned.</p> <p><u>2024/25 update</u></p> <p>A formal outturn report was produced for 2024/25. Issue has been resolved.</p>

Governance – Monitoring of Budget Variances	Resolved
	

As part of our work, we considered the budget monitoring processes in place during the 2023/24 financial year.

We identified that bi-monthly reporting to budget holders was taking place. However, where budget variances were being identified there was limited evidence of actions being taken to resolve variances where they were supported with reasoning from the budget holder.

Recommendation

The Force should ensure that where there are variances to budget arising that budget holders are supported to reduce these and implement mitigations where required.

Management comment

The Force acknowledges the External Auditor’s observations and is committed to strengthening budget variance management.


From 2024/25, reporting frequency has been enhanced, with monthly reports provided from month 3 to month 11, improving the timeliness of variance identification and resolution. Finance Business Partners will conduct structured monthly meetings with budget holders to review variances, assess causes, and agree on corrective actions.

Where significant variances arise, formal mitigation plans will be documented and tracked, with escalation to senior leadership where necessary. Additional training and support will also be provided to budget holders to enhance financial oversight.

These measures will ensure a more proactive and accountable approach to budget management.

2024/25 update

Monthly budget monitoring and reporting process was in place from June 2024, with mitigating actions recorded in respect of significant variances.

Governance – Mapping Risks to Corporate Objectives	
	
<p>From a review of the Force’s Corporate Risk Register presented to the JIGRAC meetings, it is unclear how risks raised link to the Force’s plans to deliver against corporate objectives and the Police and Crime Plan.</p>	<p><u>Recommendation</u></p> <p>The Force should include additional information in its risk reporting to clearly link each risk to a corporate objective to provide focus when assessing the measures to be taken to improve the risk scoring.</p> <p><u>Management comment</u></p> <p>The Force accepts this recommendation and in response will consider how best to capture Organisational Priority within the Force Risk Register. The existing risk management governance process and policy clearly describes the responsibility of leaders to scrutinise mitigating activities that have been articulated for risks. Chief Officers also extensively discuss and explore risks at various governance meetings. Data is now regularly shared at the Strategic Change and Development Board to remind Chief Officer and Senior Leaders of their responsibilities when managing/reviewing their risks. It has also been shared at Chief Officer Group Meetings and SLT meetings throughout the 2023/24 financial year.</p> <p><u>2024/25 update</u></p> <p>The Corporate Risk Register links risks to strategic objectives. Issue resolved.</p>



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