

POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND CHIEF CONSTABLE OF WILTSHIRE POLICE

AGENDA

Meeting: JOINT INDEPENDENT GOVERNANCE, RISK AND AUDIT COMMITTEE

Date: 25th June 2026

Time: 14:00 – 17:00

Statement of Accounts Pre-Meet: 25th June 2026, 13:00 – 14:00, in the Bay Window room, Devizes HQ. Attendees - JIGRAC members, Chief Finance Officers (CFO)s and Statutory and Capital Accountant (SCA).

Place: The Bay Window room, Devizes HQ

If you require copies of any papers or have any queries concerning this agenda, please email pcc@wiltshire.police.uk for the attention of the strategic support officer.

	Item	Title
14:00	1.	Apologies:
14:10	2.	Declaration of Interests: Members are reminded that a member with a personal interest in a matter which is considered at a meeting of the Joint Independent Governance, Risk and Audit Committee must disclose to that meeting the existence and nature of that interest before the matter is considered or when the interest becomes apparent.
14:20	3.	Minutes of the Joint Independent Governance, Risk and Audit Committee Meeting held on the 19th of March 2026: Attached
<u>Part 1</u> - Exclusion of Public In accordance with the Committee's Standing Orders 6.1 to exclude the public from the meeting for business specified because it is likely that if a member of the public were present there would be disclosure to them of exempt information (information relating to any action taken or to be taken in connection with the prevention, investigation, or prosecution of crime) of Appendix A of the Committee's Standing Orders		
14:30	4.	Force Risk Register (link here): Further to the report circulated report (link here), a verbal update by Chief Constable will follow.
14:40	5.	OPCC Risk Register: Further to the report circulated, a verbal update by OPCC CEO will follow.
14:50	6.	Financial reporting progress update: The Force CFO will provide a verbal progress update on the phased introduction of the assurance reports aimed at improving governance in the finance arena.
<u>Part 2:</u> Items to be considered whilst the meeting is open to the public		
15:00	7.	Outstanding Actions: Attached

15:10	8.	Police and Crime Commissioner Update: A verbal report on current issues will be provided by the PCC.
15:20	9.	Chief Constable Update: A verbal report on current issues, to cover the latest PEEL inspection will be provided by the Chief Constable.
15:30	10.	Annual Statement of Accounts: The CFO and Statutory and Capital Accountant to receive questions.
15:40	11.	External Auditor Bishop Fleming quarterly update: Bishop Fleming to provide an update as necessary.
15:50	12.	Internal Audit, annual opinion, and audit activity reports: Further to the circulated reports, an update from SWAP Internal Audit will follow.
16:00	13.	Insurance assurance report: the insurance & litigation managers' report is to be circulated to the committee outside the meeting and questions are to be received via email.
16:10	14.	Updated Counter fraud report - Further to the circulated report, an update by the Force CFO will follow.
16:20	15.	Annual JIGRAC Statement: Further to the circulated report an update by JIGRAC Chair will follow
16:30	16.	Force / OPCC CFO Value for Money: Further to the report circulated, an update by the CFO will follow.
16:40	17.	Outstanding Audit Recommendations: Further to the report circulated, an update by the CFO will follow. To include an update on the improved internal process for monitoring and delivering internal audit recommendations and the utility of the Outstanding Audit Recommendations Report (a regular JIGRAC agenda item) through the auspices of the EMG.
17:00	18.	Dates of Future Meetings - Monday the 14th of Sept 2026 14:00 – 17:00 - Monday the 30th of Nov 2026 14:00 – 17:00 - Thursday the 18th of March 2027 14:00 – 17:00 - Thursday the 24th of June 2027 14:00 – 17:00 (13:00 – 14:00 Statement of Accounts Pre Meet)

POLICE AND CRIME COMMISSIONER FOR WILTSHIRE AND SWINDON AND
CHIEF CONSTABLE OF WILTSHIRE POLICE

Joint Independent Governance, Risk and Audit Committee

Meeting minutes: Thursday 19th March 2026, 14:00 - 17:00

Devizes HQ – Gold Room

• **Present:**

Name	Role
Mr. Keith Bellamy (KB)	Audit Chairperson
Mrs. Caroline Baynes (CB)	Audit Member
Ms. Karin Gray (KG)	Audit Member
Mr. James Colquhoun (JC)	Audit Member
Mr. Alex Blair (AB)	Audit Member – Deputy Chair

• **In Attendance:**

Name	Role
Mr. Philip Wilkinson OBE (PCC)	Police & Crime Commissioner
Mr. Naji Darwish (ND)	OPCC CEO
DCC Mark Cooper (MC)	Deputy Chief Constable
John Derryman (JD)	Chief of Corporate Services
Mr. Graham Papworth	Chief Finance Officer (CFO) - OPCC
Mr. Robert Thomas (RT)	Chief Finance Officer (CFO) - Force
Ms. Charlotte Wilson (CW)	Internal auditors: SWAP
Mr. Mark Bartlett (MB)	External audit: Bishop Flemming
Supt Geoff Smith	People Standards Department
Ms. Natasha Parris (NP)	OPCC Strategic Support Officer
Julie Davis (JDD)	OPCC Business Executive Assistant (Minutes)
CC Catherine Roper (CR)	Chief Constable
Mr. James Griffin (JG)	Head of Strategy, Performance & Oversight
Mr. Craig Sullivan (CS)	External audit: Bishop Flemming

Meeting notes generated by AI - checked by Julie Davis for accuracy

1. **Apologies:**

CC Catherine Roper,
JIGRAC deputy chair Alex Blair,
Craig Sullivan,
James Griffin,

3. Declarations of Interest:

Welcome and introductions given.

There were no declarations of interest.

4. Minutes of the Joint Independent Governance, Risk and Audit Committee meeting held 27th Jan 2026

Amendments to the minutes.

Item 5: OPCC Risk Register

“An additional risk is the purchase of the Old Sarum land. Work is commencing to apply for planning application to this site.”

Amended, too.

“A single point of risk is the purchase of the Old Sarum land. Work is commencing to apply for planning application to this site.”

Item 11: Internal Audit – Quarterly Report

It was noted that the numbers for the answers to questions 2 and 3 raised by JIGRAC member Karin Gray had been transposed – this has now been amended accordingly.

- Page 3 - Karen Grey amended to Karin Gray
- Page 5 - Bishop Flemming amended to Bishop Fleming
- Page 7 - Kieth Bellany amended to Keith Bellamy

Following the above amendments, the meeting minutes were signed as approved.

Part 1: Exclusion of Public – OFFICIAL SENSITIVE

Part 1 - Exclusion of Public In accordance with Standing Order 6 of the Committee's Standing Orders to exclude the public from the meeting for the business specified because it is likely that if a member of the public were present there would be disclosure to them of exempt information (information relating to any action taken or to be taken in connection with the prevention, investigation, or prosecution of crime) of Appendix 2 of the Committee's Standing Orders

DRAFT

AC Chair Keith Bellamy

Date: 19th March 2026

DRAFT

Part 2: Items to be considered whilst the meeting is open to the public.

8. JIGRAC – Outstanding Actions

All actions were noted as agenda items for today or meetings later this year.

9. Police and Crime Commissioner Update

Police Reform, Devolution, and National Policy Concerns: PW discussed the implications of national police reform, devolution, and sentencing changes, expressing concerns about increased demands without additional funding and the potential impact on local service delivery and operational effectiveness.

- **Sentencing and Offender Management:** PW addressed the government's plan to introduce a minimum 12-month sentence, which is expected to increase demands on police and probation services without corresponding funding, raising concerns about the ability to maintain current service levels.
- **Devolution and Structural Reform:** PW discussed the potential consequences of police reform linked to devolution, including the risk of losing local control and the challenges of standardising systems and policies while maintaining effective frontline services.

10. Chief Constable Update (MC)

- The National Police Reform is at the top of the Chief's list – we are in the fortunate position that the Chief, is a key voice from a Southwest perspective around some of the negotiations.
- Another concern in the organisation is performance reform, which is about to go into a new National Performance framework. See below.
 - **National Performance Framework:** A new national performance framework is being introduced, with organisations to be tiered based on performance; the force aims to remain in the top tiers to avoid external intervention, with ongoing focus on transformation and operational effectiveness.
- The strategic Objectives and Plan for next year are currently being finalised and will be cascaded in due course.
- Local concerns: Contingency planning is in place due to the potential lack of fuel as a result of the war in Iran.

Members raised a number of observations concerning the dual challenge of maintaining operational delivery whilst contributing to a multi-faceted major change programme which as yet is ill-defined.

The Chair thanked PW and MC for their updates and wished them well with the upcoming challenges.

11. External Auditor Bishop Fleming Annual Audit Plan Report

External Audit Plan and Progress: MB from Bishop Fleming presented the external audit plan for the 2025-26 Accounts, outlining the scope, key risk areas, changes in asset valuation requirements, and the roadmap for achieving unqualified audit opinions for both the PCC and Chief Constable, with confirmation of alignment on timelines from the CFOs.

Audit Scope and Key Risks: The audit will cover financial statements and value for money arrangements, focusing on management override, asset valuation, and pension fund liabilities, with new requirements for quinquennial asset revaluations and indexation.

Building Back Assurance and Audit Opinions: Progress has been made in moving from disclaimed to qualified and, ultimately, unqualified audit opinions, with a clear roadmap and planned timelines for both the PCC and Chief Constable accounts.

Timetable and Confidence in Delivery: The audit timetable was reviewed, with CFOs expressing confidence in meeting internal deadlines aligned with the external auditor's plan, and no significant value for money risks identified at this stage.

JIGRAC members confirmed they were content with the Audit Plan and duly noted and approved the document. The Chair also thanked MB for a clear and unambiguous presentation.

12. Internal Audit Plan

Internal Audit Plan, Charter, and Action Tracking: CW presented the proposed internal audit plan and charter, discussed audit coverage and resource allocation and provided an update on the progress of action tracking with members noting the wide range of areas not covered by Internal Audit.

Internal Audit Plan and Coverage: The proposed internal audit plan for the first half of 2026-27 was mapped against key organisational priorities and utilising the available resources. Areas not covered were also highlighted.

The Chair, noting that Internal Audit appeared under resourced when compared with its peers, asked if more funds could be made available? A question that has been raised regularly when discussing the Audit Plan. ND responded, supported by the CFOs that given the current financial position it was important in the view of the delivery of Internal Audit reports within the broader governance regime. It was agreed therefore that the JIGRAC would be provided with more clarity around all sources of governance to satisfy itself that no gaps existed. KG noted that this issue had been raised before and looked forward to seeing the product of this activity.

Action Tracking and Progress: A significant number of outstanding audit actions have been closed or marked as complete, with a process in place for ongoing monitoring and a commitment to provide further updates, including comparisons requested by members.

Action; Assurance Mapping for Audit Coverage: CFOs to produce a document by September that sets out where assurance is being obtained for areas marked in red (not covered by internal audit) in the audit plan, including sources such as PEEL, internal audit, and other mechanisms.

The Chair asked JIGRAC members if they were content to note and approve the rolling Internal Audit plan. The document was duly noted and approved.

13. Internal Audit Charter

Audit Charter and Resource Considerations: The updated internal audit charter reflects current professional standards with CW confirming that the charter was in line with previous iterations.

JIGRAC members confirmed they were content to note and approve the Internal Audit Charter.

14. Internal Audit – quarterly report

CW confirmed the current rolling opinion remains “Limited” which fully reflects the limited assurance opinions from four of the five audits completed to date that feeds into 25-26 annual opinion. Since the last meeting, the ICT disaster recovery audit has been finalised. All remaining work within the 25-26 plan is now in progress with the aim of completing this in time to inform the annual opinion at the next meeting. A review of the 104 open actions has taken place; 43

actions have been closed, and 28 have been marked as complete with evidence requested. Work will continue on the remaining actions over the coming weeks. Once this is complete, an update will be brought to the next meeting.

KG confirmed that her analysis via the SWAP Audit Board supported the improvement in the implementation of internal audit recommendations but, in noting that some recommendations were longstanding, believed further improvements were needed (see item 15 below).

15. New Scheme of Governance

ND confirmed the document has been drafted and forwarded to the Force and OPCC for feedback with a deadline of 6th March 26. The document highlighted the following.

1. Separation of Functions
2. Clarity from a legal perspective who reports to whom
3. Reviewing financial limits. (We now have clear processes around procurement around the range of controls.
4. It was agreed that ND would forward the updated document to JIGRAC chair Keith Bellamy, who would share with the JIGRAC members in coordinating a consolidated reply.

16. Outstanding Internal Audit Recommendations

An action was set at the previous JIGRAC meeting – due to the timings/progression this action has been carried over to the June meeting.

Action; Internal Audit Actions Monitoring Process: CFO confirmed they will return in June with an update on the improved internal process for monitoring and delivering internal audit recommendations, including any new approaches to raising the profile of outstanding actions and with it the role of Internal Audit within the organisation.

17. Date of Future Meetings

- Thursday the 26th of June 2026 14:00 – 17:00
(13:00 – 14:00 Statement of Accounts - CFO and JIGRAC members only)
- Tuesday the 22nd of Sept 2026 14:00 – 17:00
- Monday the 30th of November 2026 14:00 – 17:00

AOB

None.

Meeting Date	No.	Action	Status	Trajectory	Action Owner	Target Completion Date	Latest Update
26 June 2025	3	CEO to bring the reviewed and updated estates strategy to JIGRAC Jan 2026	Partially complete	GREEN - On track for delivery	OPCC CEO	Jan-26	Expected Sept 26
25 September 2025	1	Internal audit gap analysis – OPCC/Force CFO to provide a verbal report on whether internal audits have the right balance of audits for the risks currently faced.	Partially complete	GREEN - On track for delivery	Force CFO	Jan-26	Expected Sept 26
19 March 2026	1	PSD - outcomes of the staff survey pertaining to PSB "check and testing" to be presented to JIGRAC. Presentation to include an update on progress against PSD-related AFIs and HMIC recommendations, including actions taken since the inspection report.	Partially complete	GREEN - On track for delivery	Geoff Smith	Sep-26	Expected Sept 2026
19 March 2026	2	CFOs to produce a document by September that sets out where assurance is being obtained for areas marked in red (not covered by internal audit) in the audit plan, including sources such as PEEL, internal audit, and other mechanisms	Partially complete	GREEN - On track for delivery	CFOs	Jun - Sep 2026	Expected Jun - Sep 2026

19 March 2026	3	CFO confirmed they will return in June with an update on the improved internal process for monitoring and delivering internal audit recommendations. To include any new approaches to raising the profile of outstanding actions and with it the role of Internal Audit within the organisation.	Partially complete	GREEN - On track for delivery	CFOs	Jun-26	Expected Jun 2026
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SWAP
INTERNAL AUDIT SERVICES
Better Assurance, Together

Wiltshire Police and Office of the Police & Crime Commissioner (OPCC)

Report of Internal Audit Activity- June 2026

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy

Internal Audit Plan Progress

SWAP is required to provide an annual opinion to support the Annual Governance Statement.

As part of our audit plan progress reports, we will look to provide an ongoing opinion to support the end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work. A reminder of our assurance opinions and risk assessment is on our [website](#).

The Chief Executive for SWAP reports company performance on a regular basis to the SWAP Directors and Owners Boards.



Audit Opinion and High Organisational Risks

We are able to provide a **Limited** rolling assurance opinion, based on work completed in 2025/26 and 2026/27 to date. **Limited Assurance** opinions have recently been issued for the **Failure to Prevent Fraud Offence** and **Storage and Asset Security** audits.

In addition, one high organisational risk was identified through the Storage and Asset Security review.

'Weaknesses in evidential property storage, security, record management and disposal processes may result in evidence not being located when required, undermining investigations and prosecutions, and increasing the risk of non-compliance with legislative and regulatory requirements.'

The review identified significant pressures within evidential property stores, including insufficient safe and freezer capacity, weaknesses in site security arrangements, incomplete visibility of legacy evidential property records, and delays in the review and disposal of stored exhibits. Testing also identified instances where exhibits recorded on systems could not be located, particularly on legacy systems, limiting assurance over evidential traceability.

Without further action, there is a risk that evidential property cannot be reliably accounted for, located, secured or disposed of appropriately. This could undermine criminal investigations and prosecutions, compromise evidential continuity, create health and safety and security concerns, and result in non-compliance with legal requirements relating to the retention, disposal and management of property and cash.

Management has agreed a programme of actions to strengthen site security, address historic evidential property records, improve disposal processes, increase oversight of evidential property holdings, and implement arrangements to manage storage and freezer capacity risks.



Audit Plan Progress

Since the last committee in March 2026, the following audits have been completed:

- **Failure to Prevent Fraud Offence**
- **Storage and Asset Security**



Further detail is provided on the status of each audit in **Appendix A** and performance against the annual budgets is summarised in the table below:

Performance Measure	2025/26 Performance	2026/27 Performance
<u>Delivery of Annual Audit Plan</u>		
Completed	79%	0.5%
Reporting	0%	0%
In Progress	11%	27%
Not Yet Due	0%	62.5%
Planning, Reporting & Advice	10%	10%

The **Internal Audit Actions: Update and Enhanced Process** review remains in progress. Following the review and update of all outstanding audit actions, as reported at the last meeting of the Committee, progress is currently dependent on the receipt of evidence from the Force to confirm implementation of actions reported as complete and enable formal closure where appropriate. A proposed protocol for the updating, monitoring and reporting of audit actions has also been developed and shared with the Force and is awaiting formal agreement. The proposed protocol is intended to strengthen oversight of outstanding actions and support the timely implementation of agreed recommendations.

The **Regional Motor Insurance Review** remains in progress, with some delays experienced in obtaining information from other forces required to support the review. Progress on the **Regional Collaboration Governance Review** has been impacted by the availability of key officers across the region.

For 2026/27, the first transitional edition of the **Regional Briefing** has been completed and issued. The remaining Quarter 1 reviews, **Data Maturity, Quality and Integrity** and **Change Effectiveness**, are currently in progress.

Audit Area & Brief Rationale	Cost	Status	Opinion	Number of Actions	Priority Rating of Agreed Actions		
					1	2	3
2025/26							
Storage and Asset Security	£7,380	Complete	Limited	11	5	5	1
<i>To provide assurance regarding the effectiveness, security, and compliance of evidential asset storage and its management across the Force.</i>							
Failure to Prevent Fraud Offence	£6,150	Complete	Limited	7	0	3	4
<i>To assess compliance with the Economic Crime and Corporate Transparency Act (Failure to Prevent Fraud offence), focusing on fraud prevention procedures/controls.</i>							
Establishment Control	£5,904	Complete	Limited	11	5	5	1
<i>To provide assurance that the Force's establishment is controlled effectively and that differences between the agreed/funded structure and actual employees in post are understood and managed.</i>							
ICT Disaster Recovery	£4,100	Complete	Limited	3	1	1	1
<i>To ensure that the Force has identified the IT systems and data critical to the delivery of its services and made sufficient provision to recover those systems and data from a partial or total loss of computing and business services in a timely and organised manner.</i>							
ICT Asset Management	£4,756	Complete	Reasonable	5	0	3	2
<i>To assess how effectively the Force manages its IT hardware assets throughout their lifecycle.</i>							
Key Financial Controls: Exception Reporting	£4,100	Complete	Advisory	N/A	-	-	-
<i>To provide assurance that financial risks are monitored and reported to relevant stakeholders to enable prompt mitigating action to be taken when required.</i>							
Internal Audit Actions: Update and Enhanced Process	£2,460	In Progress	-	-	-	-	-
<i>To validate and update the internal audit action record and implement a systematic follow-up process to ensure timely closure and assurance regarding risk.</i>							

Audit Area & Brief Rationale	Cost	Status	Opinion	Number of Actions	Priority Rating of Agreed Actions		
					1	2	3
Regional Motor Insurance <i>To review and benchmark force arrangements for managing motor insurance risks, identifying best practice, control weaknesses, and opportunities for improvement to support future tendering and any potential collaboration opportunities.</i>	£1,025	In Progress	-	-	-	-	-
Regional Collaboration Governance Review <i>To provide an evaluation of regional collaboration governance; identifying any inefficiencies or more effective ways of working within the current framework.</i>	£1,025	In Progress	-	-	-	-	-
Planning, Reporting & Advice	£4,100	Complete	Support Activities	N/A	-	-	-
TOTAL agreed cost of delivery for the Internal Audit Plan for 2025/26	£41,000						
2026/27							
Transitional Regional Briefing <i>The purpose of this briefing is to provide a high-level regional baseline, drawing together existing audit intelligence and planning insight from across the five forces, ahead of the formal launch of the biannual cycle.</i>	£169	Complete	Advisory	N/A	-	-	-
Data Maturity, Quality & Integrity <i>This review will assess whether the Force's data assets are accurate, complete, and reliable, and whether governance arrangements support compliance with legislation, internal policies, and best practice.</i>	£5,064	In Progress	-	-	-	-	-
Change Effectiveness <i>This review will assess whether the Force has effective arrangements in place to manage change and continuous improvement, ensuring that initiatives are appropriately governed, implemented, and deliver their intended benefits and outcomes.</i>	£6,330	In Progress	-	-	-	-	-

Audit Area & Brief Rationale	Cost	Status	Opinion	Number of Actions	Priority Rating of Agreed Actions		
					1	2	3
Cyber Security Incident Response <i>This audit will aim to evaluate whether the Force's cyber security incident response programme is effective, efficient, and compliant, ensuring that cyber incidents are properly detected, managed, and mitigated to minimise operational, financial, and reputational risks.</i>	£6,330	Not Yet Due	-	-	-	-	-
Quarter 3 & 4 Reviews - proposed plan to be brought to Sep-26 JIGRAC.	£16,036	Not Yet Due	-	-	-	-	-
Regional Review/s	£1,582	Not Yet Due	-	-	-	-	-
Future Regional Briefings	£359	Not Yet Due	-	-	-	-	-
Follow up of Agreed Actions	£2,110	Ongoing	Support Activities	-	-	-	-
Planning, Reporting & Advice	£4,220	Ongoing	Support Activities	-	-	-	-
TOTAL agreed cost of delivery for the Internal Audit Plan for 2026/27	£42,200						



Wiltshire Police and Office of the Police and Crime Commissioner (OPCC)

Internal Audit Annual Opinion Report 2025/26

Internal Audit Annual Opinion – 2025/26: ‘At a Glance’

Annual Opinion



Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Client Feedback

Overall Score

98%

*Questionnaire return rate 50%

The Headlines



One High Organisational Risk Identified

Six Limited Assurance opinions and one Reasonable Assurance opinion were reported during the year. One review was assessed as representing a high organisational risk and resulted in five Priority 1 management actions. Appropriate management actions have been agreed in all instances.



Delivery of the 2025/26 Internal Audit Plan

Eight reviews were completed during the year, comprising audits from both the 2025/26 and 2024/25 Internal Audit Plans. At the time of reporting, three reviews remained in progress (Internal Audit Actions Follow-Up, Regional Motor Insurance, and Regional Collaboration Governance).



Audit Delivery and Governance Oversight

Regular engagement continued throughout the year with Force and OPCC stakeholders to support audit delivery, governance oversight and risk-based audit planning. Significant work was undertaken during the year to review and update the Force's Internal Audit management actions and support the development of a more robust action tracking and follow-up process, improving visibility of implementation progress and accountability arrangements.

Recurring audit themes relating to governance, oversight, accountability and the monitoring of key controls have informed ongoing discussions with management regarding organisational improvement priorities.



Stakeholder Feedback

Post-audit questionnaire feedback remained highly positive, with an average satisfaction score of 98% across the key performance areas surveyed. The response rate of 50% was above the current SWAP average of 33%, providing a strong level of confidence in the feedback received regarding professionalism, communication, timeliness and value delivered.

Internal Audit Assurance Opinions 2025/26

Substantial	0
Reasonable	1
Limited	6
No Assurance	0
Advisory	1
Support Activities	1

Internal Audit Agreed Actions 2025/26

Priority 1	6
Priority 2	33
Priority 3	16
Total	55

Executive Summary

Internal Audit provides independent and objective assurance on the effectiveness of governance, risk management and control processes.



Purpose

Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note require the Chief Audit Executive (at SWAP, this is the Assistant Director) to provide an annual internal audit conclusion at the level of the whole organisation. This conclusion supports Wiltshire Police and the Office of the Police and Crime Commissioner (OPCC) in preparing the Annual Governance Statement.

The annual conclusion must include:

- **The basis for the conclusion**

The conclusion is based on SWAP's assurance framework and assurance ratings, as defined on page 9 of this report.

- **The scope of the conclusion and any limitations**

The conclusion relates to the full breadth of Wiltshire Police and OPCC operations during 2025/26. Internal audit work cannot review all risks and activities across the organisations and therefore focuses resources on the areas of greatest risk and priority, as agreed with the Forces through the annual audit plan. Beyond this general limitation, no specific scope limitations are reported.

- **The information supporting the conclusion**

A summary of the audit work supporting the conclusion is provided on pages 13-15 of this report.

- **Reliance on other assurance providers**

Intelligence and insight from external regulators and other assurance providers have informed audit planning and prioritisation; however, no specific reliance has been placed on the work of other assurance providers in forming this conclusion.

- **Use of the conclusion within the Annual Governance Statement**

The conclusion has been provided to the Force Chief Finance Officer and PCC Chief Financial Officer to support preparation of the Annual Governance Statement.

Executive Summary

- **Coverage of governance, risk management and control**

The conclusion provided on pages 3-4 addresses the overall effectiveness of governance, risk management and control arrangements.

- **Conformance with professional standards**

Until 31 March 2025, internal audit work was delivered in accordance with the Public Sector Internal Audit Standards (PSIAS). SWAP's most recent External Quality Assessment, completed in December 2024, concluded that SWAP "generally conforms", the highest level of conformance available under the IIA Quality Assessment Manual.

From 1 April 2025, the Global Internal Audit Standards (GIAS), alongside the UK Public Sector Application Note and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government, came into effect. SWAP continues to work towards full conformance with these standards and will report on its conformance arrangements through its quality assurance and improvement programme.

Summary of Audit Work 2025/26

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

The Head of Internal Audit is required under Global Internal Audit Standard 11.3 and section 10B of the UK Public Sector Application Note to provide an annual opinion on the adequacy and effectiveness of the organisation's framework of governance, risk management and internal control. This opinion is intended to support Wiltshire Police and the Office of the Police and Crime Commissioner (OPCC) in preparing the Annual Governance Statement.

On the basis of all assurance opinions provided as a result of internal audit work completed during 2025/26, and having considered the adequacy and effectiveness of governance, risk management and control arrangements across the areas reviewed, I am able to provide a **Limited Assurance** opinion for Wiltshire Police and the Office of the Police and Crime Commissioner.

Our opinion is a balanced assessment based on the outcomes of internal audit work completed during the year, together with knowledge gained through advisory work, follow-up activity and consideration of assurances provided by other sources. The opinion reflects the cumulative impact of audit findings across the areas reviewed and should not be considered as a single point-in-time assessment. Given the relatively limited size of the approved Internal Audit Plan, the outcomes of individual audits have a proportionately greater influence on the overall opinion than would be the case where assurance is obtained from a broader range of reviews.

Whilst governance, risk management and control arrangements were found to be operating effectively in some areas reviewed during the year, Limited Assurance opinions were provided in relation to Main Accounting Controls, Procurement and Contract Management, Establishment Control, ICT Disaster Recovery, Storage and Asset Security, and Failure to Prevent Fraud.

These reviews identified recurring themes relating to governance and oversight, risk identification and assessment, the completeness and reliability of management information, maintenance of accurate records, consistency of process application, accountability, staff awareness and training, and the implementation and monitoring of key controls. Significant findings included weaknesses in procurement governance and contract management arrangements, opportunities to strengthen key financial controls and delegated authorities, the ongoing need to improve the accuracy and maintenance of establishment records, the absence of a comprehensive and documented ICT disaster recovery framework, significant weaknesses in evidential property storage, security, inventory management and disposal arrangements, and opportunities to strengthen the Force's

Summary of Audit Work 2025/26

Annual Opinion Continued

counter fraud framework, fraud risk assessment processes, role-specific training arrangements and proactive fraud detection activity.

The ICT Disaster Recovery review resulted in a Priority 1 management action relating to the development and implementation of a comprehensive Disaster Recovery Plan and supporting Business Impact Assessments. The Storage and Asset Security review resulted in five Priority 1 management actions addressing evidential property security, legacy records management, exhibit disposal processes and freezer storage resilience.

Positive improvement activity is underway in several areas. During the year, the Force progressed a significant establishment data cleansing exercise, enhanced financial monitoring and reporting, commenced delivery of a Commercial Improvement Plan, and initiated work to address risks identified within evidential property management. A Reasonable Assurance opinion was also provided in relation to ICT Asset Management, where a generally sound framework of governance, risk management and control was found to be operating. Nevertheless, further work is required to ensure that planned improvements are fully embedded and sustainable over the longer term.

Management actions have been agreed in all instances and progress will continue to be monitored through Internal Audit follow-up processes and Audit Committee reporting.

It is important to recognise that Internal Audit does not review all risks and assurances across Wiltshire Police and the OPCC and therefore cannot provide absolute assurance on the overall control environment. The opinion is based on the work completed as part of the agreed Internal Audit Plan and should be considered alongside other sources of assurance available to the organisation.

The Annual Opinion has been informed by:

- completed audit work undertaken during 2025/26 which evaluated governance, risk management and control arrangements across a range of organisational systems, processes and activities;
- follow-up activity relating to agreed management actions;
- advisory and consultancy activity undertaken during the year;
- consideration of organisational change, emerging risks and significant programmes of work; and
- information and assurances provided by other assurance providers, including external inspection and regulatory activity.

Whilst Internal Audit considers the assurance obtained during 2025/26 sufficient to support this opinion, coverage of some operational areas remains limited and the opinion should be considered in this context.

Summary of Audit Work 2025/26

Internal audit is one source of assurance. Where internal audit coverage is limited, assurance should also be obtained from other sources, including HMICFRS and internal management oversight, to support a comprehensive view of governance, risk management and control.

Table 1 summarises internal audit coverage against Wiltshire's Police and Crime Plan during 2025/26.

Table 2 summarises assurance coverage across the key components of the Force Management Statement (FMS), including internal Force reviews, HMICFRS inspections, Internal Audit coverage, and the average assurance opinion for completed SWAP audit



Audit Coverage

Table 1: Audit Coverage by Corporate Priority

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
A Police Service that Meets Community Needs	Good	Limited
Reducing Violence and Serious Harm	None	
Tackling Crimes that Matter Most to Communities	None	
Improving the Experience of Victims and Delivering Justice	None	

Table 2: Audit Coverage by Police Area

Police Area	Coverage (Completed Audits)	Average Opinion of Completed Audits
FMS 1 Finance	Good	Limited
FMS 2 Wellbeing	None	
FMS 3 Responding to the Public	None	
FMS 4 Prevention and Deterrence	None	
FMS 5 Investigations	None	
FMS 6 Protection the Vulnerable	None	
FMS 7 Managing Offenders	None	
FMS 8 Managing Serious and Organised Crime	None	
FMS 9 Major Events	None	
FMS 10 Knowledge Management and ICT	Some	Limited
FMS 11 Force-wide Functions	Adequate	Limited
FMS 12 Collaboration	In Progress	

Coverage	Description
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In Progress	Some aspects of audit coverage in progress
None	No audit coverage to date

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified
Non Opinion	Review undertaken for advisory, follow-up or information purposes

Summary of Audit Work 2025/26

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.

We keep our audit plans under continuous review to ensure we are auditing the right things at the right time.

High Organisational Risk Area Identified

During the course of the year, Internal Audit identified one area considered to represent a high organisational risk for Wiltshire Police.

Storage and Asset Security

The review identified significant weaknesses relating to evidential property security, inventory management, exhibit traceability, disposal arrangements and storage capacity. Findings included weaknesses in site security arrangements, limitations in the Force's ability to maintain a complete and accurate record of evidential property holdings, delays in the review and disposal of property, storage capacity pressures, and weaknesses in arrangements for locating and tracking exhibits recorded on legacy and regional systems.

The review resulted in five Priority 1 management actions relating to site security, historic evidential property records, disposal performance management, freezer storage resilience and evidential property capacity management. Collectively, these findings increased the risk of exhibits not being located when required, legislative and regulatory requirements not being consistently met, and operational disruption arising from storage and capacity constraints.

Management actions have been agreed in all instances, with implementation dates extending to January 2027. At the time of reporting, the actions remain subject to implementation and ongoing monitoring through established governance arrangements.

Limited Assurance Reviews

Six of the seven assurance reviews completed during the year resulted in Limited Assurance opinions. These related to Main Accounting Controls, Procurement and Contract Management, Establishment Control, ICT Disaster Recovery, Storage and Asset Security, and Failure to Prevent Fraud.

The reviews identified recurring weaknesses relating to governance and oversight arrangements, financial controls, management information, record keeping, accountability and the implementation and monitoring of key controls. Significant findings included weaknesses in procurement governance and contract management arrangements, opportunities to strengthen key financial controls and delegated authorities, the ongoing need to improve the accuracy and maintenance of establishment records, the absence of a comprehensive and documented ICT disaster recovery framework, weaknesses in evidential property management arrangements, and

opportunities to strengthen counter fraud governance, fraud risk assessment processes, fraud awareness and proactive fraud detection arrangements.

The ICT Disaster Recovery review resulted in a Priority 1 management action relating to the development and implementation of a comprehensive Disaster Recovery Plan and supporting Business Impact Assessment. Collectively, these findings have had a significant influence on the overall annual opinion.

Common Governance Themes

Common themes arising from audit work completed during the year included opportunities to strengthen governance and oversight arrangements, improve risk identification and assessment processes, enhance the quality and completeness of management information, strengthen organisational record keeping, and improve the implementation and monitoring of key controls.

Several reviews identified opportunities to further formalise policies, procedures, training and documentation to support consistent operational delivery and effective management oversight. Audit work also highlighted the importance of maintaining accurate financial, procurement, asset and establishment records to support informed decision-making and effective organisational control.

Recurring themes were also identified in relation to accountability, monitoring arrangements and the effective implementation of improvement activity to ensure that planned changes deliver sustainable control improvements over the longer term.

Positive Assurance Outcomes

One review completed during the year resulted in a Reasonable Assurance opinion. The ICT Asset Management review identified a generally sound framework of governance, risk management and control, with significant improvement activity having been undertaken to strengthen oversight and management of ICT assets.

Audit work also highlighted positive improvement activity across several areas reviewed. This included the implementation of enhanced financial monitoring and reporting arrangements, significant work to improve the accuracy of establishment records through a Force-wide data cleansing exercise, and the commencement of a Commercial Improvement Plan to strengthen procurement and contract management arrangements. Management demonstrated a positive commitment to addressing opportunities for improvement identified through the audit process.

Summary of Audit Work 2025/26

Agreed Actions

Throughout the year, management have remained supportive of Internal Audit findings and responsive to agreeing and implementing actions. Progress against actions continues to be monitored through established governance arrangements and Audit Committee reporting.

During 2025/26, Internal Audit commenced a review of the Internal Audit action tracking process, with the aim of validating the current action position and supporting the implementation of a more systematic follow-up process. This work is intended to strengthen oversight of agreed actions, support timely closure, and provide assurance that actions reported as complete have been appropriately evidenced and implemented.

At the time of reporting, the initial review and update of Internal Audit actions has been completed. Supporting evidence has been requested from the Force to verify implementation of actions reported as complete, and the review will be finalised once sufficient evidence has been received and assessed.

Delivery of the Internal Audit Plan

The schedule provided at the end of this report contains a list of all audits agreed for delivery as part of the 2025/26 Internal Audit Plan and the outturn position.

At the time of reporting, three reviews remain in progress. These include the Internal Audit Actions Follow-Up, Regional Motor Insurance and Regional Collaboration Governance reviews.

Delays in completing these reviews have arisen for a variety of reasons, including officer availability, the receipt of supporting evidence, and dependencies on information being provided by partner organisations.

The Internal Audit Plan has otherwise progressed in line with agreed priorities. The relatively focused nature of the Internal Audit Plan means that the timely completion of individual reviews has a proportionately greater impact on overall audit coverage than would be the case within a broader programme of work.

Summary of Audit Work 2025/26

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

Assurance Definitions

No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.



Summary of Audit Opinion

Chart 1: Summary of Audit Opinions

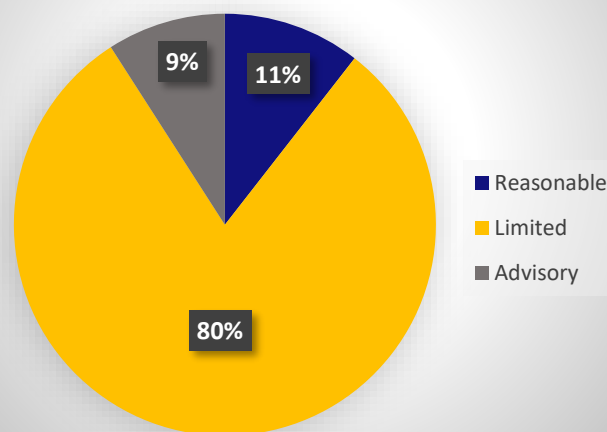


Chart 1 illustrates the distribution of assurance opinions across audit work completed during the year, based on financial cost.

Chart 2: Audit Work by Type

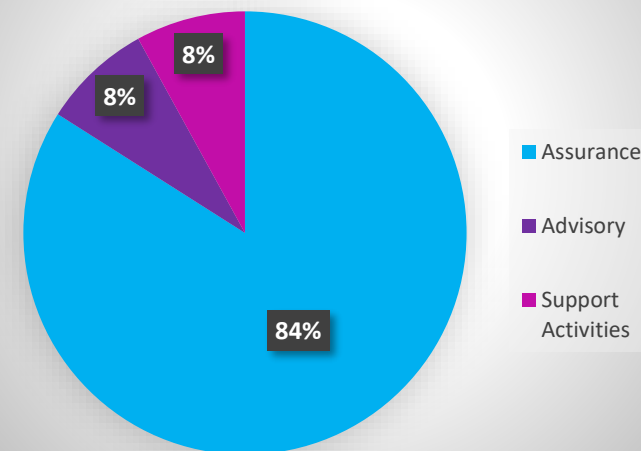


Chart 2 summarises completed audit work by type. Whilst assurance activity remains the primary focus of Internal Audit, advisory work also supports the organisation in responding to emerging risks and change.

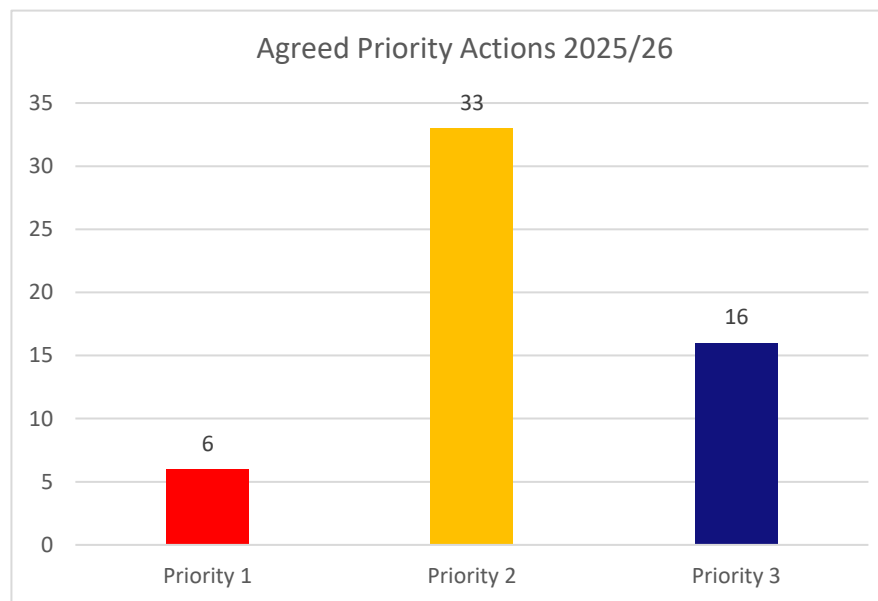
Summary of Audit Work 2025/26

Summary of Audit Actions by Priority



Priority Actions

Internal audit actions are prioritised on a scale of 1 to 3, with Priority 1 representing significant control weaknesses requiring immediate corrective action and Priority 3 representing lower-risk or administrative matters.



Added value refers to activities and support provided beyond the core Internal Audit Plan that enhance organisational insight, governance, risk management and operational effectiveness.



Added Value

Throughout the year, SWAP has sought to add value beyond the delivery of the agreed Internal Audit Plan by supporting improved governance, organisational insight and management oversight.

Governance and Oversight

During 2025/26, SWAP undertook a review of Internal Audit management actions to support the development of a more robust and systematic approach to action tracking and follow-up. This work has helped improve visibility of outstanding actions, implementation progress and accountability arrangements, whilst supporting more accurate reporting to senior management and the Audit Committee.

SWAP has also continued to develop reporting dashboards and AuditBoard (Optro) functionality to support transparency, oversight and monitoring of audit activity and agreed management actions.

Benchmarking and Insight

As part of audit work completed during the year, benchmarking information and wider sector insight have been used to provide additional context and comparative learning opportunities for Wiltshire Police and the OPCC. This has included engagement with the Police Audit Group, regional networks and wider SWAP partnerships.

During the development of the 2026/27 Internal Audit Plan, intelligence gathered from other police forces, OPCCs and SWAP partners was used to help identify emerging risks, areas of good practice and topics requiring assurance. This helped ensure that audit resources remain focused on areas of greatest organisational risk and strategic importance.

Data analytics techniques have also continued to be incorporated into audit work where appropriate to enhance testing, insight and reporting.

Collaboration and Advisory Support

Regular engagement has continued throughout the year with Chief Finance Officers, senior management and key stakeholders to support audit planning, risk identification and governance arrangements.

Through participation in national and regional Police Audit Group networks and conferences, SWAP has continued to share emerging good practice, discuss common challenges and bring sector insights back to Wiltshire Police and the OPCC. SWAP has also continued to support the organisation through advisory input, horizon scanning and regular updates on emerging risks and sector developments (e.g., SWAP News Round Up).

Counter Fraud Support

SWAP's Counter Fraud Team has continued to provide fraud awareness updates and intelligence throughout the year, helping officers and staff remain informed of emerging fraud risks, trends and prevention measures. The team also supports the wider organisation through specialist advice, sector insight and access to wider counter fraud knowledge and resources, including support relating to the Failure to Prevent Fraud requirements introduced through the Economic Crime and Corporate Transparency Act 2023.

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
						Action		
						1	2	3
Completed Work								
*Finance *Force-wide Functions	A police service that meets community needs	Storage and Asset Security <i>To provide assurance regarding the effectiveness, security, and compliance of evidential asset storage and its management across the Force.</i>	Completed	Low Limited	11	5	5	1
*Finance *Force-wide Functions	A police service that meets community needs	Procurement and Contract Management (2024/25) <i>To provide assurance over the effectiveness of the Force and OPCC's procurement and contract management processes.</i>	Completed	Medium Limited	6	0	6	0
*Finance	A police service that meets community needs	Failure to Prevent Fraud Offence Review <i>Assess compliance with the Economic Crime and Corporate Transparency Act (Failure to Prevent Fraud offence), focusing on fraud prevention procedures/controls.</i>	Completed	Medium Limited	7	0	3	4
*Finance *Force-wide Functions	A police service that meets community needs	Main Accounting (2024/25) <i>To provide assurance that key main accounting controls are operating effectively and areas vulnerable to fraud/error are sufficiently well controlled.</i>	Completed	High Limited	7	0	5	2
*Finance *Force-wide Functions	A police service that meets community needs	Establishment Control <i>To provide assurance that the Force's establishment is controlled effectively and that differences between the agreed/funded structure and actual employees in post are understood and managed.</i>	Completed	High Limited	8	0	4	4

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
						Action		
						1	2	3
*Knowledge Management & ICT	A police service that meets community needs	ICT Disaster Recovery <i>To ensure that the Force has identified the IT systems and data critical to the delivery of its services and made sufficient provision to recover those systems and data from a partial or total loss of computing and business services in a timely and organised manner.</i>	Completed	High Limited	3	1	1	1
*Knowledge Management & ICT *Force-wide Functions	A police service that meets community needs	ICT Asset Management <i>To assess how effectively the Force manages its IT hardware assets throughout their lifecycle.</i>	Completed	Low Reasonable	5	0	3	2
*Finance	A police service that meets community needs	Key Financial Controls: Exception Reporting <i>To provide assurance that financial risks are monitored and reported to relevant stakeholders to enable prompt mitigating action to be taken when required.</i>	Completed	Advisory	8	0	6	2
*Force-Wide Functions	A police service that meets community needs	Planning, Reporting and Advice	Completed	Support Activities	N/A	-	-	-
In Progress								
*Force-Wide Functions	A police service that meets community needs	Internal Audit Actions: Update and Enhanced Process <i>To validate and update the internal audit action record and implement a systematic follow-up process to ensure timely closure and assurance regarding risk.</i>	Fieldwork	The initial review and update of actions has been completed. Supporting evidence has been requested from the Force to verify implementation of completed actions, and we are awaiting its receipt prior to issuing the final report.				
*Finance		Regional Motor Insurance	Fieldwork					

Summary of Internal Audit Work 2025/26

Link to FMS	Link to Police & Crime Plan	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
						Action		
						1	2	3
	A police service that meets community needs	<i>To review and benchmark force arrangements for managing motor insurance risks, identifying best practice, control weaknesses, and opportunities for improvement to support future tendering and any potential collaboration opportunities.</i>				Initial delays experienced in receiving the necessary evidence from other forces to progress the review.		
*Collaboration	A police service that meets community needs	Regional Collaboration Governance Review <i>To provide an evaluation of regional collaboration governance; identifying any inefficiencies or more effective ways of working within the current framework.</i>	Fieldwork			Delays experienced in progressing the work due to the calendar availability of senior officers across the region involved in this review.		

INSURANCE CLAIMS ASSURANCE REPORT

Wiltshire Police & OPCC April 2026

Executive Summary

This Insurance Claims Assurance Report provides an assessment of Wiltshire Police and the OPCC's insurance arrangements for 2026–27, covering premium movements, coverage adequacy, claims performance, and governance. Insurance continues to operate as a critical component of the organisation's wider risk management framework, providing financial protection against liabilities arising from operational activity, property ownership, and interactions with the public.

Overall, the insurance programme remains **adequate, compliant, and proportionate** to the organisation's risk profile. Core policies provide high levels of indemnity, and excess structures reflect a deliberate and cost-effective self-insurance strategy. No material gaps in statutory or operational cover other than Cyber risks currently being self insured have been identified.

Premiums have increased over recent years, driven primarily by Combined Liability and Motor Fleet. While the 2026–27 renewal shows a modest overall increase of 5.5%, individual classes exhibit significant variation, with Combined Liability rising by 23.4% and Drone and Motor Fleet premiums reducing. These movements reflect market conditions, claims experience, and exposure changes.

Claims handling remains timely and accurate, with recoveries continuing to offset a meaningful proportion of indemnity spend. Year-of-Account analysis shows predictable development patterns, with older years fully matured and more recent years carrying appropriate reserves.

Cyber risk remains the most significant uninsured exposure due to limited market appetite and stringent technical requirements. An urgent market testing exercise is underway to explore feasible options for full, partial or restricted cover.

1. Introduction

Insurance is considered the final “backstop” of risk management within Wiltshire Police. This report provides an overview of the total cost of insurance risk over recent years and evaluates the adequacy of coverage, compliance with regulations, and the effectiveness of risk management and claims handling processes.

1.1 Scope

This review covers:

- Employers' Liability
- Public Liability

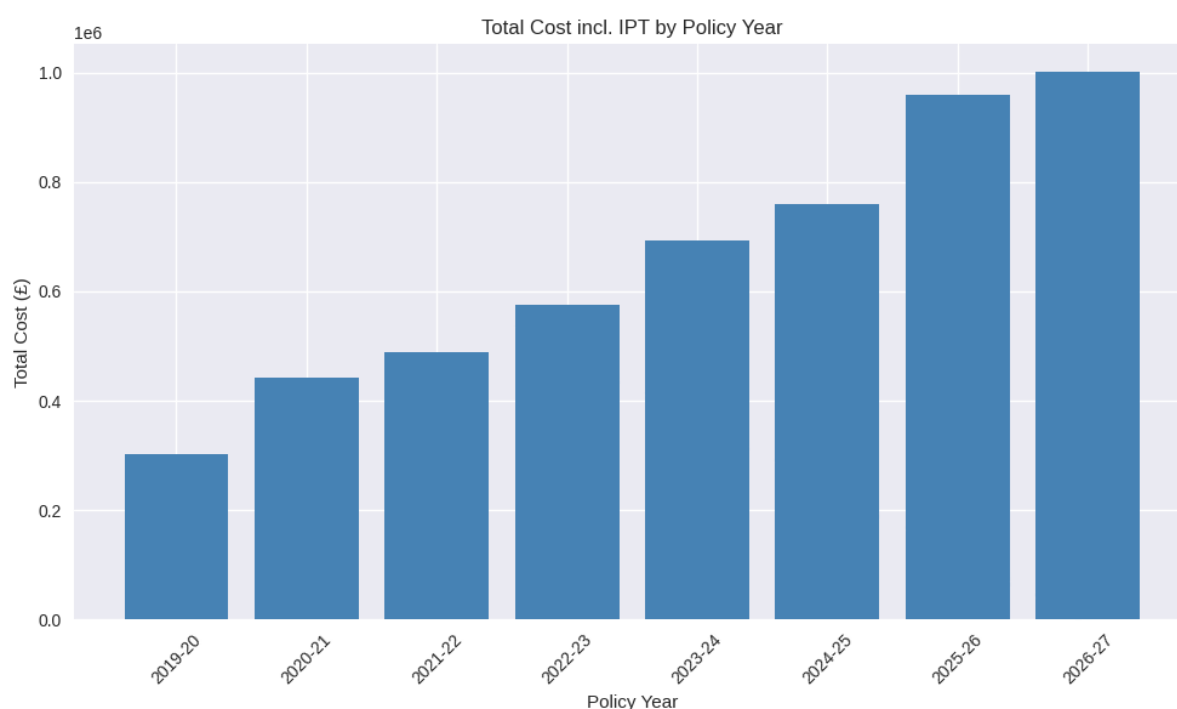
- Property Insurance
- Motor Fleet Insurance
- Claims handling processes
- OPCC–Force governance arrangements

2. Insurance Data

2.1 Total Cost of Insurance

The total cost of insurance, including IPT, has increased significantly over the past eight years. The most notable increases occurred in 2025–26 and 2026–27, driven primarily by Motor Fleet and Combined Liability premiums.

Total Cost of Insurance incl. IPT (2019–20 to 2026–27)



2.2 Premium Movements by Class

Premium changes between **2025–26 and 2026–27** show a mixed picture. Combined Liability increased by 23.4%, while Drones and Motor Fleet saw reductions. Most other classes remained stable.

Premium Comparison by Insurance Class (2025–26 vs 2026–27)

Insurance Type	2025–26 Premium (£, incl. IPT)	2026–27 Premium (£, incl. IPT)	Change (£)	Change (%)
Material Damage	17,185	16,664	–522	–3.0%

Insurance Type	2025–26 Premium (£, incl. IPT)	2026–27 Premium (£, incl. IPT)	Change (£)	Change (%)
Terrorism (incl. Computers)	4,872	5,488	616	12.6%
Combined Liability (Public/Employers)	364,784	448,954	85,021	23.4%
Excess Layer – Public Liability	26,220	23,520	–2,822	–10.7%
Engineering Inspection & Insurance	1,990	2,158	168	8.5%
Personal Accident	3,072	3,072	0	0.0%
Fidelity	3,185	3,185	0	0.0%
Airside Liability	986	986	0	0.0%
Motor Fleet	497,784	474,785	–22,999	–4.6%
Drones	34,877	14,179	–23,780	–62.6%
Superintendents Association	12,288	12,288	0	0.0%
Crawfords Claims Handling	3,200	4,500	1,300	40.6%
Uninsured Loss Recovery Service	8,290	8,290	0	0.0%
Total Premium	978,733	1,018,069	39,336	5.5%

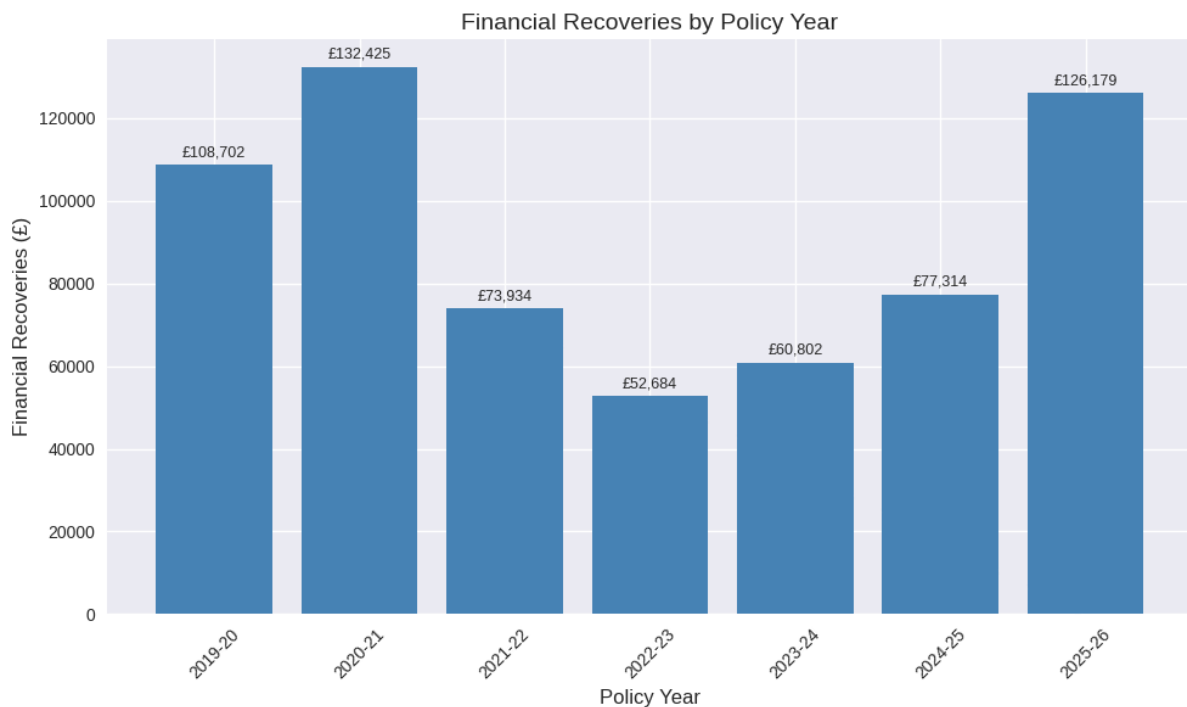
All premiums shown in the above table are inclusive of Insurance Premium Tax (IPT). Movements therefore reflect the full cost to the organisation.

Premium adequacy and market competitiveness are monitored through annual benchmarking against regional forces, broker market intelligence, and multi-year claims trend analysis to ensure pricing remains proportionate to the Force’s risk profile.

2.3 Recoveries

Recoveries continue to offset a meaningful proportion of indemnity spend, particularly in motor-related incidents.

Financial Recoveries by Policy Year



3. Policy and Coverage Overview

Wiltshire Police maintains robust coverage across all major insurance classes. High excess levels (e.g., £275,000 for Motor Fleet and £150,000 for Combined Liability) reflect a deliberate self-insurance strategy designed to manage cost while retaining protection against catastrophic loss.

A full summary of the Force's insurance programme is provided in Appendix A, including policy periods, insurers and broker arrangements, limits of indemnity, excess levels, and any material exclusions or conditions. This enables members to verify that the programme remains adequate, robust, and compliant with statutory and operational requirements. No material gaps in core cover have been identified.

Cyber Insurance Position and Uninsured Exposures

The Force does not currently hold standalone cyber insurance. This reflects the position across much of the policing sector, where market appetite remains limited and insurers require extensive technical assurance relating to IT infrastructure, security controls, and incident response maturity. As a result, cyber risk represents the primary uninsured exposure within the insurance portfolio.

A market testing exercise is underway to assess the feasibility of securing limited cyber cover. Early indications suggest that options may include:

- restricted standalone cyber cover, subject to stringent technical requirements

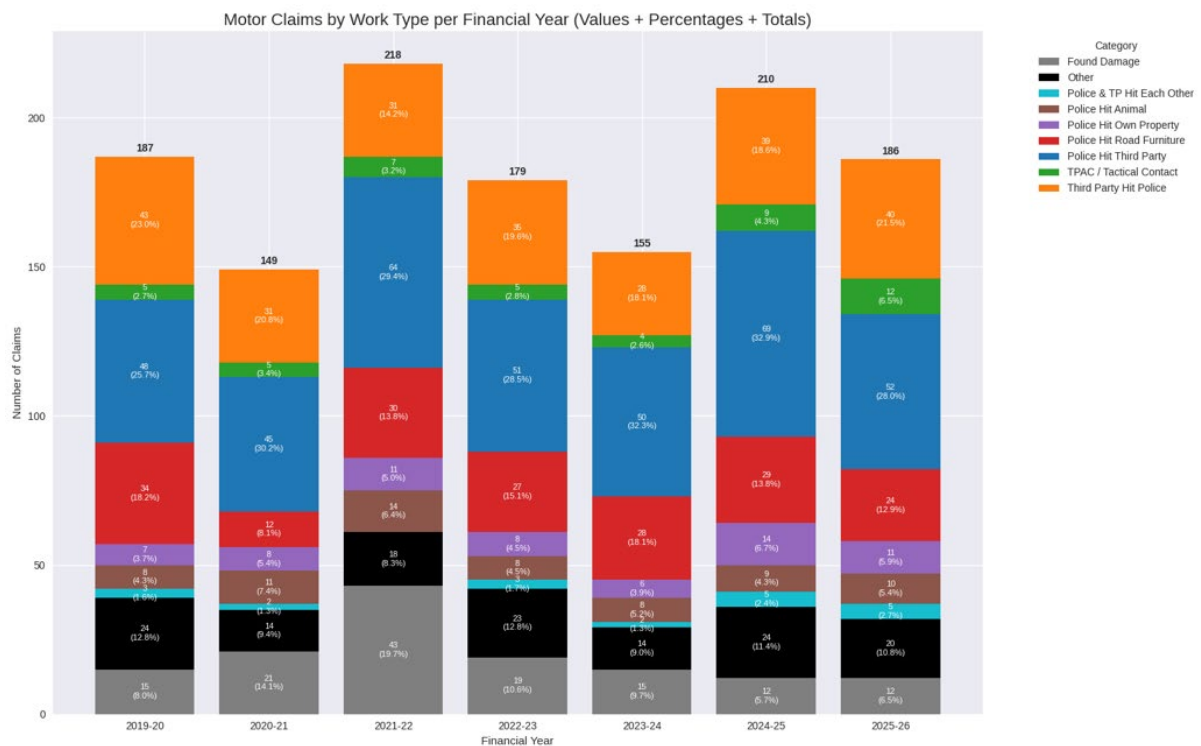
- sub-limits or endorsements attached to existing policies
- partial self-insurance supported by internal controls, incident response capability, and ongoing investment in cyber resilience

4. Reducing the Total Cost of Insurance Risk

4.1 Claims Development by Year of Account (YOA)

The Year of Account analysis shows a predictable and well-understood pattern in claims development. Older years are fully matured with minimal reserves, while more recent years (e.g., 2023 and 2025) carry higher reserve levels as claims continue to progress.

Motor Incidents by Financial Year and Category



YOA – Claim Count, Net Paid, Remaining Reserve, Total Incurred

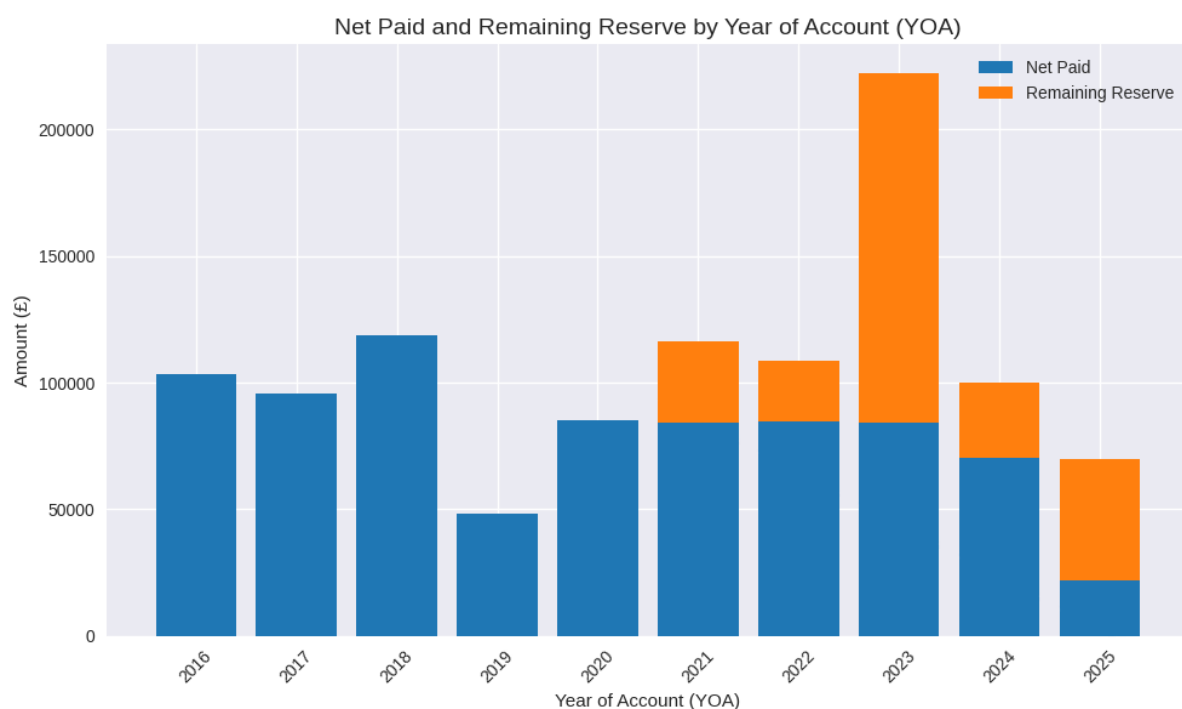
Total		475	41	434	796,795.20	271,639.54	1,068,434.74
YOA	Class	Claim Count	Open Claims	Closed Claims	Net Paid	Remaining Reserve	Total Incurred
2025/26	Total	32	19	13	21,838.95	47,808.22	69,647.17
2024/25	Total	34	8	26	70,526.83	29,294.67	99,821.50
2023/24	Total	45	6	39	84,168.91	138,342.67	222,511.58
2022/23	Total	55	4	51	84,523.39	24,228.16	108,751.55
2021/22	Total	53	3	50	84,300.38	31,799.02	116,099.40
2020/21	Total	35	0	35	85,400.24	0.00	85,400.24

2019/20	Total	41	1	40	48,121.75	166.80	48,288.55
2018/19	Total	81	0	81	118,640.26	0.00	118,640.26
2017/18	Total	41	0	41	95,786.38	0.00	95,786.38
2016/17	Total	49	0	49	103,488.11	0.00	103,488.11

4.2 Claims Severity Composition

The stacked bar chart below illustrates the composition of Total Incurred for each YOA, separating Net Paid from Remaining Reserve. It highlights which years carry ongoing exposure and which are fully closed.

Stacked Net Paid + Remaining Reserve by YOA



4.3 Risk Reduction Measures

- Insurer-led risk assessments (Motor: RMP; Property: Aviva) completed in 2025
- Driving Support Team coaching and performance monitoring
- Telematics installed across the fleet in late 2024
- ID-card-based vehicle login project commencing 2026
- Lessons from litigated claims shared with operational departments

5. Insurance – Future Outlook

- Broker contract with AON renewed in 2023 (three-year term, extendable to 2029)

- Regional insurance procurement (2025–28) with review scheduled for 2027
- Ongoing CII training for the Insurance Team
- Transition to Civica Claims and Civica Crash systems to improve data quality and reporting

Appendix A – Insurance Programme Summary (Coverage Adequacy Evidence)

This appendix provides a consolidated summary of Wiltshire Police’s insurance programme for 1 April 2026 – 31 March 2027, enabling members to verify that cover remains robust, proportionate to risk, and compliant with statutory and operational requirements.

Property Damage & Business Interruption

- **Insurer:** Maven Public Sector
- **Policy No.:** P25PRPPTY00027
- **Limits:** Buildings £43.6m; Contents £5.8m; Weapons & Ammunition £450k; Motor Accumulation £5m; BI ICOW £6m (24 months); Computer £2.9m portable / £500k static
- **Excesses:** £25,000 (general); £50,000 (computer)
- **Material Exclusions:** Communicable disease; cyber property; mechanical breakdown; defective workmanship; war; wear and tear
- **Conditions:** Unoccupied property notifications; risk engineering survey

Combined Liability (EL / PL / PI / Officials Indemnity)

- **Insurer:** Maven Public Sector
- **Policy No.:** P25CASLFG00151
- **Limits:** EL £50m; PL £50m; PI £6m; OI £5m
- **Excesses:** EL £150k; PL £150k; PI/OI £75k; Aggregate SIR £1.21m
- **Material Exclusions:** Motor injury; employment disputes; aircraft; data loss; fines; cyber; bodily injury under PI; misfeasance; pollution
- **Conditions:** None
- **Notes:** Quarterly claims reconciliation required

Motor Fleet

- **Insurer:** RMP Management Partners

- **Policy No.:** Y110707FLT0125A
- **Limits:** TP property damage £20m (cars) / £10m (CVs)
- **Excess:** £275,000
- **Material Exclusions:** Fines; loading/unloading; pollution; wear and tear
- **Conditions:** None

Fidelity Guarantee

- **Insurer:** RMP Management Partners
- **Policy No.:** 037805/01/2025/0268
- **Limits:** Employee Fraud £1m; Computer Fraud £1m
- **Excess:** £100,000
- **Material Exclusions:** Directors' infidelity; extortion; financial institutions; trading; violent crime
- **Conditions:** Segregation of duties; dual authorisation; independent audits

Personal Accident & Business Travel

- **Insurer:** AIG via RMP
- **Policy No.:** 0010627264
- **Limits:** PA £100,000 death benefit; Travel medical/cancellation/property per schedule
- **Excess:** Nil
- **Material Exclusions:** Illness; self-inflicted injury; disinclination to travel; fraud
- **Conditions:** High-risk territory restrictions

Terrorism

- **Insurer:** RMP (Convex)
- **Policy No.:** ADX17X25A007
- **Limit:** £75,037,416 any one occurrence/aggregate
- **Excess:** Nil
- **Material Exclusions:** War; asbestos; cyber attack; sanctions
- **Conditions:** None

Engineering Inspection & Insurance

- **Insurer:** Allianz
- **Policy Nos.:** NZ29442577 / NV29442579
- **Limits:** £500,000

- **Excess:** £250
- **Material Exclusions:** Corrosion; fire; cyber; pollution; terrorism
- **Conditions:** Updated plant list; inspection access

Drone Insurance

- **Insurer:** Tokio Marine via Price Forbes
- **Limits:** Hull per schedule; Liability £5m
- **Excesses:** Hull 10%; Liability £250
- **Material Exclusions:** Wear and tear; theft without forcible entry; misuse
- **Conditions:** Operator licensing; max 10 UAS airborne

Airside Liability

- **Insurer:** Travelers
- **Policy No.:** AVCHE2001890
- **Limit:** £50m
- **Excess:** £1,000
- **Material Exclusions:** War; nuclear; asbestos; pollution
- **Conditions:** None

Scope Summary

- Evaluate Employers' Liability
- Assess Public Liability
- Review Property Insurance
- Examine Motor Fleet Insurance
- Analyse claims handling
- Review OPCC–Force governance

Meeting	EMG & ELG for Approval followed JIGRAC for Oversight
Date	April 2026
Report Title	Annual Fraud Report for 2025/26
Presented by	Robert Thomas (Force Chief Finance Officer)
Authors & Contributors	Robert Thomas (Force Chief Finance Officer) Dawn Young (Financial Controller) Gareth Kitchener (DI in Counter Corruption Unit) Julie Seddon (Acting Head of DDaT) Jon Gay (Fleet Manager) Sarah Ambler (Learning & Development) Graham Papworth (OPCC Chief Finance Officer)

1. EXECUTIVE SUMMARY

- 1.1 This annual report seeks to provide the OPCC and JIGRAC with assurance on a comprehensive overview of fraudulent activities detected, prevented, investigated and mitigated by Wiltshire Police during the fiscal year 2025/2026. It highlights key trends, the effectiveness of current anti-fraud measures, areas of concern, and recommendations for further improving fraud detection and prevention strategies.

2. INTRODUCTION

2.1 PURPOSE OF THE REPORT

- 2.1.1 The primary purpose of this report is to update the OPCC and Joint Independent Governance, Risk and Audit Committee (JIGRAC) on the effectiveness of the Police and Crime Commissioner (PCC) and Chief Constable's approach to managing Fraud risk during the 2025/26 financial year. This is a key element in meeting the guidance as set out in the CIPFA good governance in the public sector framework (appendix A1).

- 2.1.2 This report also provides visibility to the OPCC and JIGRAC of the policies of both the Police and Crime Commissioner and Chief Constable on Anti-Fraud and Corruption. This is to provide assurance and transparency that adequate processes are in place to safeguard both organisations, as far as possible, against any form of fraud and corruption activity.

2.2 BACKGROUND

- 2.2.1 It is the role of the Force and OPCC to assure the JIGRAC through the production of an annual Fraud Report. It is recognised that historically these reports have not been consistently delivered with a first Fraud Report produced in June 2022, with a second report produced in June 2025.
- 2.2.2 CIPFA guidance recommends that good practice for an Audit Committee is that the Terms of Reference specifically include.
- 2.2.3 Monitoring the performance of the counter fraud function and ensure it meets recommended practice and governance standards and complies with legislation such as the Bribery Act 2010, Criminal Justice and Courts Act 2015 s26, The Police (Conduct) Regulations 2020 for Police Officers, The Conditions of Employment for Police Staff and The Wiltshire Police Organisational Principles.
- 2.2.4 Overseeing any major areas of fraud identified and monitoring action plans to address control weaknesses.
- 2.2.5 This report has been created to ensure the committee can be assured by receiving an update on Internal audit, the ongoing activities relating to the National Fraud Initiative and from several relevant departments.

3. GOVERNANCE AND ASSURANCE SCOPE

- 3.1 **Governance and Policy Framework:** This report seeks to assure JIGRAC that the Office of The Police and Crime Commissioner (OPCC) and Wiltshire Police have appropriate and effective counter fraud programmes, policies, and internal controls. These arrangements should align with the organisation's overall strategy, the specific fraud risk profile, and statutory requirements. Where such policies exist, they should be referenced directly,

and JIGRAC should receive confirmation that they are subject to regular review and remain fit for purpose.

- 3.2 **Understanding Fraud Risk Exposure:** JIGRAC to be provided with documented and regularly updated understanding of the principal fraud risks facing the organisation. This should be supported by an annual review of the risk register for fraud risk and assurance mapping exercises. Direct access to risk documentation and strategic fraud assessments is essential to support this role.
- 3.3 **Counter Fraud Strategy Oversight:** JIGRAC to be provided oversight of the existence and implementation of a formal counter fraud strategy that aligns with HM Government's Functional Standards and the principles set out in the Code of Practice on Managing the Risk of Fraud and Corruption. No such strategy currently exists and needs to be planned and developed. Any strategy written would be submitted to JIGRAC for review.
- 3.4 **Annual Governance Statement (AGS) Review:** JIGRAC to be provided with the AGS for assurance regarding the effectiveness of counter fraud controls. This includes understanding how the AGS has been evaluated against the CIPFA Code of Practice and whether it reflects the actual counter fraud activities undertaken during the year.
- 3.5 **Evaluation of Fraud Risk Profile and Impact:** JIGRAC should receive an updated fraud risk profile covering FY2025/26, including quantified estimates of potential fraud losses, thematic risk areas, and emerging threats. The report should also assess potential harm to the PCC, the Chief Constable, and the wider community, and specify how such assessments are derived.
- 3.6 **Performance Monitoring of the Counter Fraud Function:** JIGRAC to be provided with information and assurance on the overall performance of the counter fraud function through performance indicators, internal audit results, case outcomes, and trend analysis. The report must provide clear evidence of resource allocation, capabilities, and delivery against the agreed counter fraud objectives, and not rely solely on assertions.
- 3.7 **Oversight of Significant Fraud Events:** Where material fraud risks or incidents have been identified, JIGRAC should be provided with summaries of casework, root cause analyses, and the subsequent remedial actions taken.

Action plans should be tracked with clear timelines and responsibilities for implementation, and assurance provided regarding closure or ongoing oversight.

- 3.8 **Internal Audit Assurance:** JIGRAC to be provided with assurance from internal audit findings related to counter fraud. This includes receiving direct access to audit reports, understanding the assurance ratings provided, and being briefed on recurring or unresolved control weaknesses. Audit methodologies, sample sizes, and testing outcomes should be transparently shared to support the credibility of assurance.

4. COUNTER-FRAUD APPROACH AND ARRANGEMENTS

4.1 OUR APPROACH

- 4.11 The PCC and Force approach anti-fraud through good governance of their approach to fraud through their Professional Standards Department (PSD). Acknowledge where fraud could occur in any area of the business. Put policies, procedures and controls into place to prevent fraud and any instance of fraud proved or suspected is pursued. It is recognised that any fraud in either organisation affects funds allocated to those organisations from Taxpayers for the purposes of public service.
- 4.12 The PCC and Force promote a zero-tolerance approach towards fraud, bribery, corruption and other malpractice for personal gain. To that extent, dishonesty, lack of integrity, avoidance of controls and failure to comply with agreed policies will not be tolerated. In the worst case scenario, the sanction could be job loss for the individual if a criminal case is found.
- 4.13 Robust pre-employment checks are a key initial step in combating fraud. Wiltshire Police have a comprehensive vetting process to ensure this, and an ongoing programme of keeping vetting updated on a regular basis and renewed vetting for those individuals making internal role moves.
- 4.14 Whilst there is currently no overriding Corruption or Fraud/Theft policy the explicit intention is to follow the Authorised Professional Practice set up by the College of Policing. To enforce this the following interrelated policies

and guidance are in place and available to the entire workforce via SharePoint with direct links available in the Appendix.

4.2 POLICIES AND GUIDANCE IN PLACE

- Appropriate Personal Relationships and Behaviours Guidance (College of Policing and National Police Chiefs Council)
- Reporting of Wrongdoing Policy (Whistleblowing)
- Abuse of Position of Trust for Sexual purposes
- Gifts and Hospitality Policy
- Unmanageable Debt Policy
- Vetting APP
- Business Interests and Additional Occupations Policy
- Ethics Policy
- Related Parties policies and frequency

4.3 KEY RISKS AND MITIGATIONS IDENTIFIED DURING THE YEAR

- 4.31 During 2025/26 the force continued with enforcing controls to manage high levels of overtime claims, in order to manage the risk of potentially fraudulent overtime claims being made. This measure is combined with setting low levels of delegated authority across the Supt / Chief Supt level and staff equivalents to £1k per transaction (PO or Invoice).
- 4.32 A more robust control framework for overtime, monitoring and authorisation process through the enhanced ACC's scrutiny and RMU monitoring, including notification by the DCC that unauthorised overtime will not be paid, has been instigated which has resulted in a much lower overall overtime spend (£2.2m overspend in 2023/24, £0.3m overspend in 2024/25 followed by £0.2m in 2025/26). Although no fraud has been identified within this work, both the risk and financial impact is now much reduced.

5. SOURCES OF ASSURANCE AND KEY ACTIVITY

5.1 INTERNAL AUDIT

5.1.1 Internal Audit contributes to the anti-fraud and corruption arrangements by providing assurance that internal controls are effective to maximise the deterrence and prevention of fraud. The outcome of Internal Audit's work informs the Head of Internal Audit's annual opinion on risk, governance and the internal control environment, and will help determine areas for future internal audit plans. There were five key fraud related internal audit reports published during 2025/26 as follows:

5.1.2 **Main Accounting Function** was published in June 2025 with limited assurance. The audit work was primarily carried out during 2024/25 financial year during which Wiltshire Police was undertaking change and improvements in this area. The report summarised that "improvements could be made to the oversight and consistency of controls in place to ensure the Force delivers accurate financial monitoring and annual accounts and to protect itself from financial loss due to error or fraud".

- During 2025/26, a restructure of the core Finance control function with clear segregation of duties, has delivered further resilience to strengthen the delivery of governance, control and oversight of financial data and processes.
- Furthermore, to manage the risk of fraudulent activity in the 'purchase to pay' processes the force completed a soft launch of a 'no po, no pay' policy during Q4 with full go live in April 2026. This policy was communicated to the Force in December 2025 with further communications to the key suppliers. This policy will be enforced by the accounts payable team whereby no invoice will be paid unless accompanied by an approved purchase order or if covered by the clear exceptions list.

5.1.3 **ICT Asset Management** was published in September 2025 with reasonable assurance. The audit was focused around testing the systems and controls around the management of ICT asset register, policies and delivery of these

controls in practice. Fraudulent activity could exist in the management and disposal of ICT assets with employees exiting, however the audit concluded that they found a 'generally sound system of governance, risk management and control in place'. Further recommendations for improvements were made and can be monitored.

- 5.1.4 **Procurement and Contract Management** was published in October 2025 with limited assurance. Although primarily targeted to deliver value for money across the organisation, the OPCC has developed a procurement strategy which will ensure the delivery of good governance across all contracts including those tasked to the regional collaboration SWPPS. The report summarised that "actions have been agreed to help mitigate the risks associated with managing lower value procurement through a decentralised model, which relies of departments and services to handle procurement locally". Furthermore, the report summarised that the actions would "strengthen oversight and scrutiny of procurement activity". During 2025/26, a procurement team has been recruited to support the delivery of the above with planned progress reports into OPCC and JIGRAC as appropriate.
- 5.1.5 **Establishment Control** was published in October 2025 with limited assurance. Whilst not specifically geared towards fraud, the audit findings were focused on the accuracy of establishment data, and the process gaps which contributed. Whilst data issues exist, there remains the potential for fraudulent behaviours in teams, for example where overpayments have been made to employees. No immediate concerns were raised relating to fraud and the force continues to cleanse the data and refine its processes to ensure data accuracy is maintained.
- 5.1.6 **Finance Exception Report** was published in November 2025 on an advisory basis. The audit was focused on the force delivery of reporting on savings and saving efficiencies, payroll, reserves and treasury including cashflow. Key findings include producing more regular exception reporting which would have potentially highlighted areas of data inaccuracies (for example around overpayments to employees) and the delivery of a monthly KPI / exception report pack for senior management. Further such

recommendations have been made for the Finance team to address in 2026/27.

5.1.7 **Further audit briefings to be delivered during 2026/27:**

- 1) SWAP have produced a brief during 2025/26 to audit 'failure to prevent fraud' which is in response to the Economic Crime and Corporate Transparency Act 2023 which came into effect from 1st September 2025. The full and final report is expected to be published during April 2026 with further findings to be shared through JIGRAC in June 2026. The scope of the report will cover six main areas of 1) governance and top-level commitment, 2) Risk assessment, 3) fraud prevention procedures, 4) due diligence, 5) communication and training and 6) monitoring and review.
- 2) SWAP have produced a brief during February 2026 to audit 'Wiltshire Police storage and asset security' which is in response to previously described risks concerning evidence stores including the handling and storage of evidence, personal belongings and seized cash. The full and final report is expected to be published during April 2026 with further findings to be shared through JIGRAC in June 2026. The scope of the report will cover five main areas of 1) policies procedures, 2) security controls and access arrangements, 3) processes for the storage and handling and disposal of goods within the property store, 4) inventory management controls and 5) performance management within Teams and to COG.

5.2 NATIONAL FRAUD INITIATIVE

- 5.2.1 Both the Crime Commissioner and Chief Constable are required to participate in a biennial data matching exercise, facilitated by the Cabinet Office. This is to assist in the prevention and detection of fraud across public sector bodies. This is coordinated in Wiltshire by the Financial Controller in the Finance Department in conjunction with the Head of Payroll and Pensions.
- 5.2.2 Previously reported data matching activity relating to 2022-23 were investigated the ERP Operations Manager in post and did not find any areas of concern which required further study.

- 5.2.3 The more recent data matching activity covering 2024/25 included only 6 pensions records relating to reported deceased former employees of Wiltshire Police. No further data records were shared relating to this data matching exercise i.e. covering supplier payments or other areas of Finance.
- 5.2.4 Upon further investigation of the 6 deceased former employees by the Head of Pensions and Payroll, there were no areas of concern to report as all were proved genuine cases and payments were stopped within a reasonable period of time.
- 5.2.5 For background purposes, as the overall process is monitored by the Cabinet Office, match investigation results are input onto the NFI website and are categorised appropriately, e.g. Closed - error, Closed – fraud, Closed – already known. If an overpayment due to a fraud or error can be established the savings identified are also input on the website. This enables the Cabinet Office to report on the overall results. For Wiltshire Police, no known overpayments were identified in these processes.
- 5.2.6 Currently no official date has been published for the next biennial round of NFI data requirements by the Government.

5.3 PROFESSIONAL STANDARDS DEPARTMENT (PSD)

- 5.3.1 The Counter Corruption Unit (CCU), within PSD, undertake proactive intelligence development regarding reports of police perpetrated theft, fraud and financial vulnerability. Whenever appropriate CCU will also perform misconduct and criminal investigations in these areas. The work of Professional Standards and CCU also helps promote an effective anti-fraud culture by raising awareness of vulnerability across the force through direct 'prevent' talks and by publicising misconduct sanctions on the Force's email system.
- 5.3.2 In 2025/26 there were 564 CCI's (intelligence reports) recorded, which was a slight fall on 24/25 when 584 were recorded. Reports were received in the following ways: By email – 301 (53%), 118 (21%) Safe2Say anonymous reporting, 31 (5%) Crimestoppers.
- This suggests that staff appear confident to report directly to the CCU team as well as using anonymised reporting methods.

Year	Number of Reports (CCIs)	Of which Financial Vulnerability	Of which Theft / Fraud	Of which Theft	Of which Fraud
2025/26	564	12	14	6	8
2024/25	584	12	6	5	1
2023/24	412	8	7	7	0
2022/23	428	14	2	2	0

- In 2025/26 there were 14 reports relating to Theft/Fraud category as well as an additional 12 reports in the Financial Vulnerability category.
- Of the 14 Theft/Fraud reports 6 related to theft, of this 1 theft report is the subject of an ongoing investigation, 4 reports resulted in an intelligence report only after investigation, and a single reported case resulted in line management action.
- Regarding the 8 fraud reports, 1 remains the subject of an ongoing investigation, 2 resulted in an investigation that disproved the allegation, 2 resulted in Centurion investigations, 3 resulted in an intelligence report only after investigation.

5.3.3 The CCU has responsibility for overseeing the Gifts and Hospitality Register with the CCU Detective Sergeant assessing each application to determine if the gift can be accepted or declined.

In 2025/26 there were 171 Gift and Hospitality entries made into the register, of which 141 were approved, and 30 declined.

5.3.4 All business interests are reviewed within the PSD department and there is a requirement for renewal each year. In 2025/26 there were 252 Business Interests granted, 7 Business Interests declined and 3 Business Interests rescinded.

5.3.5 CCU review and actively monitor notifiable associations, including those that may involve financial vulnerabilities. Additionally, all Senior Leadership Team expenses are reviewed and assessed by the Counter Corruption Team at regular intervals throughout the year.

- 5.3.6 Regular inputs are given to staff regarding their responsibilities. These will include inputs regarding the categories of theft and fraud, financial vulnerabilities, as well as Business Interests and of course other STUDIOS B categories.
- 5.3.7 238 Taskings were created in 2025/26 of which 216 relate to direct inputs to teams/groups as shown below. Nearly all taskings will relate to groups of 10 plus.

Input to:	Number of Inputs
DLT / SLT / COG	3
New Starters & Transferees	24
Teams	37
Supervisors	51
Prevent	85
Partnership	16
TOTAL	216

5.4 DIGITAL DATA AND TECHNOLOGY (DDAT)

5.4.1 ICT Security – Monitoring, Detection and Assurance

Wiltshire Police operates a layered ICT security and assurance model designed to protect systems, data and users from cyber-enabled crime, fraud, misuse and unauthorised access. This model is delivered collaboratively across ICT Security, Applications, Technical Operations (TechOps) and Networks, ensuring security is embedded across the entire ICT lifecycle rather than owned by a single function.

5.4.2 Technology and Security Baseline

The Force makes extensive use of Microsoft cloud, identity and endpoint technologies, supported by advanced licensing (E5 / P2), providing

integrated security, compliance and monitoring capabilities. Where required, specialist third-party tools are deployed to address specific operational or assurance needs.

- Applications teams ensure systems are securely configured, access-controlled and compliant with data handling requirements.
- TechOps manage infrastructure, endpoints, patching, resilience and recovery.
- Networks design and operate secure connectivity, segmentation and boundary controls.
- ICT Security provides independent oversight, defines security standards, assures control effectiveness and reports risk through governance.

5.4.3 Protection Against Cyber Threats and Unauthorised Access

A defence-in-depth approach reduces the risk of external attack, insider misuse and fraud:

- Microsoft Defender, Purview, Sentinel and Rapid7 protect users, devices and servers, detect anomalous behaviour and identify risk early.
- Checkpoint firewalls, managed by Networks, protect all external connections (internet, PSN, Airwave), providing intrusion prevention, geo-blocking and threat detection with comprehensive logging.
- Secure remote access is provided via Always On VPN (laptops) and IVANTI / Microsoft Tunnel (mobiles), enforcing device compliance, strong authentication and session logging.
- Identity and access controls enforce multi-factor authentication, conditional access and time-limited privileged access, reducing the risk of credential misuse and insider threat.
- NCSC Protective DNS (PDNS) blocks access to known malicious or fraudulent domains before connections are made.

5.4.4 Data Protection, Resilience and Recovery

Force data is protected using CommVault, NetApp and AvePoint, with responsibilities shared between TechOps and Applications teams and assured by ICT Security. The 3-2-1 backup rule protects against ransomware, cyber attack, system failure and insider threat, ensuring reliable recovery.

5.4.5 Monitoring, Audit and Detection of Misuse

Wiltshire Police operates multiple monitoring systems acting as the “eyes and ears” of ICT Security and operational teams:

- Identity and access monitoring detects abnormal authentication, privilege misuse and suspicious login patterns, including unauthorised overseas access attempts.
- Remote access monitoring identifies Force-issued devices connecting from abroad or unexpected geolocations where this is not authorised or expected.
- System and infrastructure monitoring (SCOM, SCCM, DBADash) identifies unusual system, database or access activity.
- Network monitoring (Aruba UXI, SolarWinds) detects abnormal traffic flows or unexpected connectivity.
- Security event correlation (Microsoft Sentinel) brings together high-risk events to identify trends and emerging threats.

Logs are retained securely, access is restricted, and records are suitable for audit, misconduct processes or criminal investigation.

5.4.6 Incident Response and Accountability

Alerts are triaged by TechOps and ICT Security. Significant cyber incidents or suspected misuse are escalated through formal governance arrangements and, where appropriate, referred into counter-fraud, misconduct or criminal investigation processes. User accountability is enforced through named accounts, strong authentication and comprehensive audit trails.

5.4.7 Overall Assurance

This shared-responsibility model provides layered protection against cyber-enabled fraud, insider misuse and data compromise, while supporting early detection, effective response and recovery. It provides clear, auditable assurance to senior leadership, auditors and HMICFRS that Wiltshire Police ICT systems and data are appropriately protected.

5.5 FLEET

- 5.5.1 Vehicle usage is monitored by the Fleet telematics system (With dashcam on blue light vehicles), the Wiltshire Police owned fuel pump system, AllStar fuel card reports and vehicle logbooks.
- 5.5.2 Telematics provides the location for the vehicles on a live map along with the events the vehicles have been subject to. This includes blue lights and sirens operation, indicators, seatbelt on/off, engine on/off, speed, harsh cornering, braking and acceleration events. This information is used by PSD to investigate driver behaviours and, The Driver Training Unit, where misuse is suspected and the Motor Vehicle Insurance Coordinator when investigating Police Collisions. The telematics system can provide data on one or multiple vehicles, live and historic locations, geo fencing and activity reports on a location for any date or time. In the future the vehicle users will have to scan their ID card to log into a vehicle and turn off the reminder buzzer. A project that is currently planned to achieve this, was paused in 2025/2026 but will be restarted in 2026/27.
- 5.5.3 The logbooks are filled in by the user of the vehicle, following the Driving and Use of Police Vehicles Policy. Logbooks that have missing entries are reported to the supervisor of the team using the vehicle. This is used to identify unauthorised personnel utilising any of the fleet vehicles.
- 5.5.4 Each individual using a Force vehicle or Hired vehicle is required to have a valid up to date Driving licence, checked by the DTU and Force Driving Permit in line with Driving and Use of Police Vehicle Policy.
- 5.5.5 The Vectec fuel system records the shoulder number of the person fuelling the vehicle, along with the date/time and mileage, litres issued for each

fuelling event. Fuel is not dispensed without the input of the shoulder number. Each vehicle has a dedicated fuel tag that matches the fleet number of the vehicle.

- 5.5.6 AllStar fuel cards are issued to specific vehicles, and have the Fleet number on the card, with the exception of some covert vehicles. The kiosk attendant has to input the mileage given by the vehicle user for the transaction to be completed. Weekly reports are extracted and compared to the telematics and Vectec system to check for mileage anomalies and discrepancies. There is still a possibility that fraud could occur as there is no precise way to calculate vehicle usage/consumption so margins of error could cover up fraudulent activity. Using the wrong card for the wrong vehicle is now being challenged through the Fleet board. Chief Inspectors are expected to relay to their staff information about how this is achieved correctly and follow up instances of misuse.
- 5.5.7 Fuel stocks are electronically monitored at the stations that have above ground fuel tanks via the Vectec fuel system, these tanks are automatically refilled by the fuel supplier, and each delivery is monitored by Fleet staff. HQ and GX fuel is stored in underground bunkered tanks, these are dipped weekly and monitored on a SharePoint list. CCTV covers the HQ petrol pumps and is monitored by the Estates Department. Orders are placed via email to the fuel supplier. All fuel deliveries are measured into the tanks and logged on both a SharePoint list and Vectec fuel system, invoices are logged on the fuel ledger as soon as the delivery has taken place. Year-End reconciliations of Fuel stock are undertaken for Statement of Account reporting.
- 5.5.8 All the systems used have limited access and require logons and passwords to access, with only the necessary Fleet staff having access to Vectec, AllStar and fleet lists and ledgers. The telematics system has a growing number of users however, has a tailored programme for each individual user.
- 5.5.9 Any suspicious activity is firstly investigated by the Fleet administration team with the Head of Fleet and then escalated if required to the line manager of the staff member and ultimately PSD if required. Financial checks include

credit card statements being checked over for accuracy by the Fleet administrator and authorised by the Head of Fleet. Purchase Orders being raised where required to ensure proper delegated authority for purchases.

5.6 FINANCE

- 5.6.1 The Force uses Unit 4 Business World (The Force ERP System). Within the system, access is tightly controlled through pre-defined user roles. These are currently in the process of being reviewed and updated as part of a move from using a desktop version of Unit 4 to a more modern Web version. This piece of work is being undertaken in conjunction with Embridge the Force ERP Development partner. Each staff member or officer is assigned only the level of access they need to perform their job. This ensures consistency between people undertaking the same role and allows risk of fraud to be engineered out of processes. Roles can even be allocated on a time limited basis for specific tasks.
- 5.61 Through these roles, segregation of duty, or authorisation workflows, can be achieved and ensured by the roles assigned. An example would be roles designated as accounts payable or accounts receivable, different roles involved in any payment run or a senior role required to authorise actions.
- 5.62 This ensures that every process has more than one role involved and therefore, reduces the ability to undertake fraud. It would take fraud and collusion to be undetected.
- 5.63 Role's access is tested as part of annual external audit and monitored monthly within the Finance Department.
- 5.64 Physical security is also considered with keys requiring two people to gain access for example the safe keys. And personnel conscious of unauthorised personnel overlooking confidential information on screens for example in payroll. Or confidential paperwork being kept in a locked cabinet in a secure access controlled office space.
- 5.65 Reconciliations are in place within the Finance department which check higher risk items such as bank accounts, payroll, pensions, establishment, investments, income, overtime and VAT.

- 5.66 In response to a risk being identified within the department that fraudulent invoices could be received a process of authorisation and checking is in place.
- 5.67 In response to a risk being identified, by real examples, within the department, that when monies were received the amount might differ from that detailed, be in an open packet or the amount may not have been counted, a body worn video is now utilised to film cash counts to show transparency against fraud.
- 5.68 In response to a risk being identified within the department, that duplicated meal expenses could be claimed through payroll and hotel invoicing. The food allowance added to a hotel booking has now been taken away as an option, and expense claims are now the required route for claims.
- 5.69 Robust payroll checking processes are in place and documented for audit purposes. These will include checking all new starter details to original data, checking leavers and those who change circumstances. In addition, ad hoc checks on a number of individuals will also be undertaken and documented.
- 5.70 It remains an objective the payroll department to work towards a system whereby any individual on payroll will have their details verified by a higher ranking individual on a monthly basis. In the meantime, ongoing supervisor oversight is in place to check and validate the accuracy of payroll data and outputs.
- 5.71 Robust budget monitoring processes are in place, undertaken monthly which are reported to the Crime Commissioner and Chief Constable. This ensures another check of transactions within the reporting system and that key processes have been undertaken to produce the accurate monthly position.
- 5.72 The whole department has had an input from Internal audit on how to identify fraud. Internal Audit (SWAPP) also regularly provides updates (including January 2026) whereby direct debit fraud had been identified in another entity. These updates and recommendations are communicated to all Finance staff to be vigilant and follow internal processes in place.

5.73 It remains the case that Finance is very reliant on accurate data from a number of other departments and this although checked where possible is taken on trust and therefore, poses a risk which cannot be totally mitigated.

5.8 PROCUREMENT

5.81 Within the Force, through work to understand and implement the new Procurement Act 2023, it has been recognised that a more mature approach to procurement services is required. To facilitate this requirement a project team has been set up to review the current procurement processes and procedures and to ensure they are fit for purpose. During 2025/26 new processes and ways of working have been implemented (including a new governance flow) with a new procurement team introduced to delivery. One of the key outcomes is greater transparency of the procurement pipeline, with better management of procurements ahead of time to reduce the potential for fraud.

5.82 Delegated authority to authorise purchases for goods or services is controlled through a delegations list held within the Finance department, no payments are allowed without the required authority. This process has been robustly reviewed and amended by COG during 2025-2026 but the principle of the overall controls remains in place. Payments receive a further scrutiny through the payment run process.

5.83 In response to an identified risk of supplier details being fraudulently changed, the Accounts Payable section independently check the change details with an independent source to verify the validity of the data. Suppliers are parked if they have not been utilised for over 18 months and only unparked if details are re-established through an independent source. Going forward, the role of supplier management (onboarding and offboarding) would be best served through the independent OPCC procurement function to support the segregation of duties with the accounts payable function.

6. RISK PROFILE AND CONCLUSIONS

6.1 INTERNAL FRAUD AND CORRUPTION RISK PROFILE SUMMARY

The objective of this section is to summarise the principal internal fraud and corruption risks relevant to Wiltshire Police and the OPCC, based on the findings in this report. It is intended to support JIGRAC oversight by providing a concise view of key risk themes, the main mitigations, and areas requiring ongoing management attention.

Risk theme	Fraud / corruption type	Inherent risk	Residual risk	Key mitigations / controls
Overtime and time reporting	Payroll / expense fraud	High	Medium	Enhanced overtime scrutiny and monitoring; delegated authority controls; budget monitoring; PSD/CCU awareness inputs.
Procurement and contract management	Bribery / conflicts / collusion	High	Medium	Procurement strategy and governance flow; improved pipeline visibility; delegated authority; internal audit coverage (limited assurance) and follow-up actions.
Purchase-to-pay and supplier management	Invoice fraud / diversion / internal override	High	Medium	'No PO, No Pay' implementation; independent verification of supplier changes; segregation of duties via ERP roles; payment run scrutiny.
Asset management and stores	Theft / misuse / misappropriation	Medium	Low/Med	ICT asset register controls and audit coverage (reasonable assurance); planned audit work on storage and asset security.

Conflicts of interest and gifts / hospitality	Bribery / undue influence	Medium	Low/Med	CCU oversight of the gifts and hospitality register; business interests process and annual renewal requirement; PSD monitoring of notifiable associations.
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The inherent and residual risk indicators above are intended as a qualitative summary for this annual report and should be read alongside the corporate risk register and any fraud risk assurance mapping work completed during 2026/27.

6.2 CONCLUSIONS

- 6.2.1 Wiltshire Police and the Office of the Police and Crime Commissioner (OPCC) have continued to prioritise fraud prevention, staff conduct, and financial integrity. Based on Internal Audit feedback and current counter fraud arrangements, including internal controls, policies, and detection systems, offer a limited level of assurance that fraud risk is being managed effectively.
- 6.2.2 The full conclusions and recommendation from the SWAP failure to prevent fraud internal audit report are set to be published in Q1 2026/27. The findings will be digested and further counter measures considered and employed with further updates into the JIGRAC.
- 6.2.3 However, fraud remains an ever evolving threat. To maintain and enhance assurance levels, the organisation must regularly assess its approach, balance its resources accordingly, address identified gaps, and ensure that all relevant strategies and audits remain current, well-documented, and transparent.
- 6.2.4 There is no evidence of systemic fraud concerns during the reporting period, and the control environment continues to support a low level of fraud exposure.

7. RECOMMENDATIONS FOR APPROVAL

- 7.1 **Approval of the Counter Fraud Strategy:** PCC to approve the writing of a Force Counter Fraud Strategy as part of the formal governance framework and request that it be shared with members for oversight.
- 7.2 **Inclusion of Counter Fraud in the Internal Audit Plan:** That the PCC approves the inclusion of specific counter fraud work within the 2025/26 Internal Audit Plan, to provide assurance over preventative controls and potential risk areas.
- 7.3 **Continued participation in the National Fraud Initiative (NFI):** That the PCC endorses the submission of data for the next biennial National Fraud Initiative cycle, to facilitate the identification of any previously undetected fraud.
- 7.4 **Ongoing Review and Update of Policies:** That the PCC supports the requirement for the Force and OPCC to review and update all relevant fraud-related policies and conduct guidance annually, ensuring staff remain aware of expectations and behavioural standards.
- 7.5 **Approval for an Annual review of the risk register specifically for fraud risks.**
- 7.6 **Next Annual Fraud Report Submission:** That PCC agree that the next Annual Fraud Report be scheduled for submission and review at the June 2026 JIGRAC meeting, with a focus on the 2025/26 reporting year and progress against these recommendations.

APPENDIX A: USEFUL LINKS FOR FURTHER READING

External Links

- 1) [IFAC / CIPFA Good Governance in Public Sector](#)
- 2) [CoP Appropriate personal relationships and behaviours](#)

Internal Policies

- 3) [Reporting of Wrongdoing Policy](#)
- 4) [Abuse of Position of Trust for Sexual Purposes - NPCC Strategy 2021](#)
- 5) [Gifts and Hospitality Policy](#)
- 6) [Unmanageable Debt Policy](#)
- 7) [Vetting APP - National Guidance](#)
- 8) [Business Interests and Additional Occupations Policy and Procedure](#)
- 9) [Ethics Transparency and Standards Strategy 2021-2024](#)
- 10) [Acceptable Use Policy](#)
- 11) [Information Management Policy](#)
- 12) [Driving and Use of Police Vehicles Procedure](#)

**POLICE AND CRIME COMMISSIONER FOR
WILTSHIRE AND CHIEF CONSTABLE OF WILTSHIRE
POLICE
JOINT INDEPENDENT GOVERNANCE, RISK AND AUDIT COMMITTEE**

CHAIR'S ANNUAL STATEMENT for 1 April 2025 – 31 March 2026

Overview

1. The Joint Independent Governance, Risk and Audit Committee (JIGRAC) is independent of both the PCC and the Chief Constable, and its role is to provide independent assurance to the PCC and Chief Constable on the adequacy of the governance, risk management and control processes within their organisations.
2. Each year JIGRAC produces an annual statement. The last statement was produced for June 2025 JIGRAC.
3. This statement covers the period 1 April 2025 – 30 March 2026.
4. The purpose of the annual statement is to summarise the work undertaken by the Committee and to identify any significant concerns or issues.

Membership and Meetings

5. Committee Membership since March 2025 as follows:
 - Mr. Keith Bellamy (Chair)
 - Mr. Alex Blair (Deputy chair)
 - Mrs. Caroline Baynes
 - Mr. James Colquhoun
 - Mrs. Karin Grey
6. Four meetings were held during this period. These meetings were held in June 2025, September 2025, January 2026, and March 2026.
7. Attendance at the four annual meetings covered by this annual statement was as follows: Keith Bellamy 100%, Caroline Baynes 100%, Alex Blair 75%, James Colquhoun 75%, and Karin Takel 100%.
8. The JIGRAC appreciated the attendance and contribution of both the Commissioner and the Chief Constable at its meetings. The committee's effectiveness is enhanced as both individuals play an active part in the work of JIGRAC.
9. The JIGRAC performs its work through meetings which are open to members of the public. Agendas, reports, and minutes are published and can be found on PCC's website (www.wiltshire-pcc.gov.uk).

Presentations Received

10. In addition to the standing items presented at the Committee, Members also received presentations on the following subject matters:

- a) The **Financial Review Program (FRP)** – The Chief of Corporate Services (CCS) provided an update on FRP. Key points,
 - **By June 2025**, more than half of the reviews had been completed, with improvements already being implemented. All vacant posts were subject to HR assessment to support the required savings.
 - **By September 2025**, the Force had achieved savings of **£4.76m** against a **£5.2m** target. Sixty-six roles were identified for reduction, some frozen posts and **52 vehicles** had been sold, with further disposals planned.
- b) The **Procurement project** - in Sept 2025, the OPCC CEO provided a verbal update on work completed to ensure compliance with the new Procurement Act.
 - The CEO outlined a programme of improvements to ensure that all processes and procedures were in place ahead of February 2026. The aim going forward is focused on three key objectives:
 - delivering efficient and effective procurement to support robust specification development.
 - strengthening contract management to maximise value and performance; and
 - upskilling staff to support these improvements.

Finally, the CEO explained that the PCC had agreed to some F/T resources which would create additional capacity.
- c) The **Force risk review** – in Sept 2025 the CCS provided a verbal progress update on the review. Key points,
 - A review of all corporate risks was complete with wording and mitigations improved.
 - Risks had been aligned to the NPCC strategic risk assessment
- d) The **Financial review program** - the Force CFO provided verbal progress updates on the phased introduction of financial reports aimed at improving governance in the finance arena. Key points,
 - **Jan 2026**, the FRP restructuring had been completed as of the beginning of December with two posts to be recruited.
 - **March 2026**, the CFO provided an example of financial reporting for the Accounting Period 10 forecast on the in-year financial position.
- e) The HMICFRS inspection of **the effectiveness of integrity arrangements in Wiltshire Police: the Chief Constable (CC)** provided a verbal report on the 2024 National inspection. Key points,
 - The report was published in October 2025, by which point Wiltshire Police had made

significant progress. Leadership had been restructured under the Deputy Chief Constable, with strengthened governance arrangements in both the vetting and Professional Standards Department (PSD).

- The force is aligned with National best practice.
 - Disproportionality in complaints and early conduct matters is reviewed through staff networks to support robust decision-making. Vetting failures are also reviewed by panels where necessary to ensure compliance with national standards.
 - Progress updates are provided monthly to the Commissioner and the CEO.
- f) **The New Scheme of Governance:** the CEO provided a verbal update in January 2026 with the final draft to be shared with members outside the meeting. The new documents have achieved improved clarity through the delineation of individual functional responsibilities. Also, the role and remit of the Legal Department were more clearly defined. *N.B the updated documents were circulated for JIGRAC comment in mid-April 2026.*

Members Briefing Session

11. A Members Briefing Sessions took place in person on the 5th of Mar 2026, with all members attending.
12. Members conducted an informal review of their performance, having previously agreed not to impose the standard CIPFA questionnaire on senior officials this time around because of the ongoing financial/organisational challenges facing the PCC and CC. A formal review will be conducted in Spring 2027. In reviewing the previous workplan, members agreed to leave the majority of the topics in place for a further year. No separate plan for 2026/27 was produced.
13. During the 2026 meeting, members received briefings from the OPCC Chief Executive, OPCC CFO, and Force CFO. As well as detailed presentations on the:
 - Force risk register and how it is constructed and maintained.
 - Force performance dashboard.
14. It was agreed that committee members would continue to be allocated and invited to a strategic management board per quarter and the Chair would alternate between the Executive Leadership Group and Executive Management Board meetings, ideally in the weeks preceding a JIGRAC meeting.
15. During the 2026 meeting, members also had the opportunity to have an informal discussion with SWAP and discussed the formation of the Ethics and Integrity Commission. The latter turned out to be a rebadging exercise with, as yet, no change in focus or detail.

Key Findings, Developments, and Issues from March 2025 - April 2026

External Audit – Bishop Fleming – Statement of Accounts

16. JIGRAC members reviewed the draft Statement of Accounts prior to its September meeting, leading to several questions and a request that the Annual Governance Statement (AGS) be re-drafted to reflect a number of concerns not covered in the original document.

17. The completion of the External Audit was presented to JIGRAC at the January 2026 meeting, which included updated Accounts and a much improved and factually correct AGS. Bishop Fleming walked the committee through its main findings; the associated management responses; the build back process (aimed at securing clean accounts), concluding with their audit opinion(s) and disclaimers. The Police and Crime Commissioner, the Chief Constable, their respective CFOs and the OPCC CEO all providing views before the JIGRAC noted and endorsed the Accounts and supporting audit opinion, recommending that the relevant “letters” should be signed.

Internal Audit – Southwest Audit Partnership – SWAP

18. At the March 2026 meeting SWAP maintained the “limited” rolling opinion, following the emergence of more audits with this lower opinion. While individual internal audits still attracting a “limited” rating is a concern, it does demonstrate that fieldwork is being targeted at key areas of concern. The JIGRAC awaits the overall annual audit opinion that should be available at the June 2026 meeting.

Issues and Concerns

19. The conclusion of the last JIGRAC annual report listed several concerns about access to information; the (un)timely provision of information and the poor quality of certain submissions. At that time, it was hoped that, following several discussions and senior management interventions, these issues were behind us. I am pleased to report that apart from one minor irritation concerning access to risk data (this was identified as an issue and very quickly resolved), there are no remaining issues or concerns. That said, as a committee we are still building back trust following the problems identified last year.

Chairperson Signature: Keith Bellamy

Date:

Annex A

Work Plan for Year 2026/27

Meeting	EMG & ELG for Approval followed JIGRAC for Oversight
Date	May 2026
Report Title	Value for Money Report 2025/26
Presented by	Robert Thomas (Force Chief Finance Officer)
Authors & Contributors	Robert Thomas (Force Chief Finance Officer)

1. Executive summary

This report aims to provide an assessment of the optimal use of resources to achieve intended outcomes. This is in line with the CIPFA Financial Management Code, this involves proving that the leadership team has a clear, consistent understanding of VfM and that suitable mechanisms are in place to ensure it.

Wiltshire Police entered 2025/26 needing to deliver significant efficiencies to achieve a stable financial position through a planned programme but also faced into further unplanned operational and demand-related pressures. The force demonstrates reasonable value for money, with improving performance in neighbourhood policing, safeguarding, and digital capability. In addition, an improving PEEL inspection report indicates further demonstration of delivering greater value for money for the public.

However, challenges remain into 2026/27 in achieving workforce balance and resilience, comprehensive digital transformation combined the need to deliver new efficiencies to balance the Budget. Delivering sustainable VfM will require accelerated digital modernisation, smarter workforce deployment, and stronger demand management.

The basis for this report is the annually published value for money dashboards and data through His Majesty's Inspectorate of Constabulary, and Fire and Rescue Services (HMICFRS). This data is accurate to March 2026 unless otherwise stated (some data is accurate to March 2025). This data includes comprehensive information from all Forces across England and Wales. This information is cross references and enhanced with internal information from Budget monitoring, the mid-term financial plan and performance metrics.

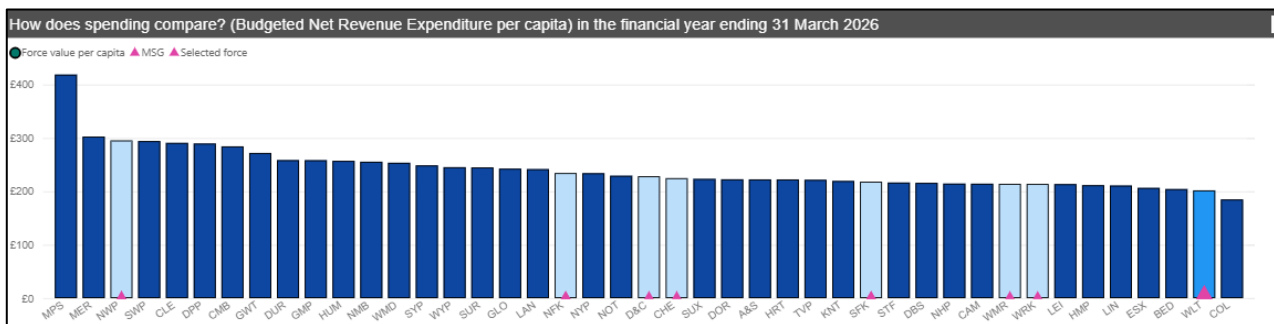
2. Financial overview

2.1 Funding Position

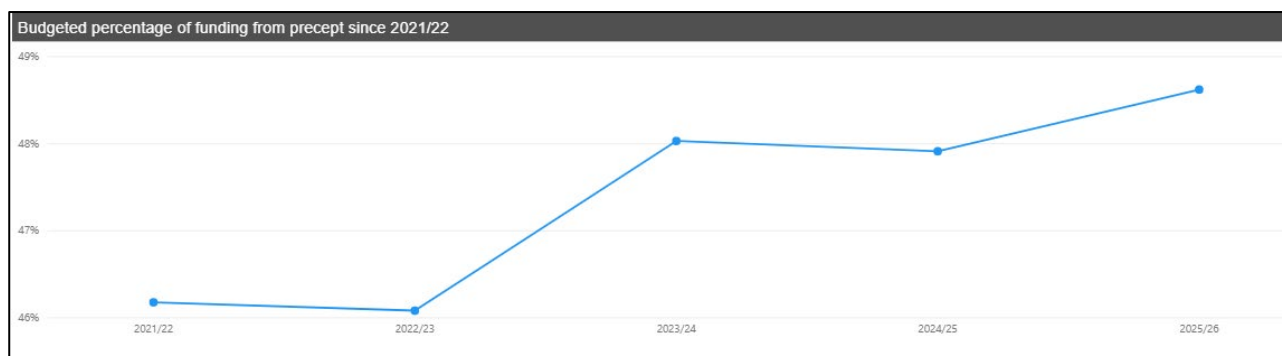
- Wiltshire funding received additional funding in 2025/26 of £10.9m (or 6.7%) above 2024/25, which is broadly consistent with other forces nationally. This increase included:
 - Precept increase of +£14 on a band D property delivering +£4.8m (+6.5%)
 - Main Home Office grant increase of +£2.8m (+3.7%).
 - Further new income to support specific risks including National Insurance increase of £2.4m and the introduction of the Neighbourhood Policing Grant of £1.6m.
 - Despite funding increases as detailed above, a package of efficiencies under the Financial Review Programme (FRP) was targeted to deliver £5.2m to balance the Budget.

Funding Summary for 2025/26 v 2024/25					
Funding	Type	2024/25 Actual	2025/26 Actual	£ +/-	% +/-
Police Main Grant	CORE	49.50	51.39	1.89	3.8%
Ex-DCLG formula funding	CORE	25.40	26.31	0.91	3.6%
Legacy Council Tax Grants	CORE	5.23	5.24	0.00	0.0%
Pensions Grant	Non-ringfenced	3.62	3.35	-0.28	-7.6%
ERNIC Grant	Non-ringfenced	0.00	2.37	2.37	-
Home Office PUP Top Up Grant	Non-ringfenced	0.24	0.74	0.50	207.5%
Uplift Maintenance	Ringfenced	3.50	2.88	-0.62	-17.6%
Neighbourhoods	Ringfenced	0.00	1.65	1.65	-
Pay award for prior year impact	Ringfenced	1.35	0.99	-0.36	-26.7%
Sub-Total Grants		88.84	94.91	6.07	6.8%
Precept (£14 on band D)	CORE	73.46	77.64	4.18	5.7%
Surplus on Collection Fund	CORE	0.23	0.83	0.60	262.2%
Sub-Total Precept		73.69	78.47	4.78	6.5%
Grand Total		162.54	173.38	10.85	6.7%

- Wiltshire is now the second lowest funded Force (Net Revenue Expenditure per head of capita) at £201.93 with only the City of London below at £184.80. In 2021/22, Wiltshire was the fourth lowest funded Force so this represents a decline in comparative funding against the peer groups, driven by the established funding formula.
- Wiltshire sits at the bottom of the Most Similar Group (MSG), shown below in light blue, which on average received £230.02 (or -14%). Based on latest population figures, this gap equates to circa £21m in funding.



- Due to the ongoing trend of the central Home Office grant income growth not keeping pace with inflation, Wiltshire is receiving an increasing proportion of its income from the Precept which now sits at 48.6% and is 8th out of the 43 national forces. This has gradually increased from 2021/22 as shown below.



2.2 Spending Position

- Comparatively to the MSG, and at the highest level, Wiltshire has invested less into local policing, public protection and dealing with the public functions but investing comparatively more into intelligence and roads policing.



- A deeper dive into **Local Policing** indicates **lower investment** across key areas of incident response, neighbourhood policing and community liaison. Whilst vacancies were carried throughout 2025/26, demand was managed with the existing workforce. The Transformation work in 2026/27 will seek to re-balance the Workforce resource across all functions.

Which functions (sub-objectives) make up this spending (net revenue expenditure per capita) - comparison to forces in England and Wales

Force	Level 1 heading	Level 2 heading	Force value per capita	National Median	Cost of Difference
WLT	Local Policing	Incident (response) Management (£000's)	£30.54	£36.89	£4,875,753
WLT	Local Policing	Local Policing Command Team and Support Overheads (£000's)	£1.78	£2.14	£274,432
WLT	Local Policing	Neighbourhood Policing (£000's)	£14.66	£16.22	£1,197,698
WLT	Local Policing	TOTAL Specialist Community Liaison	£2.29	£4.45	£1,658,125

- A deeper dive into **Public Protection** indicates **lower investment** into protecting vulnerable people primarily, which was again driven by vacancies carried throughout the period. This picture was also reflected in Budget monitoring throughout the year where higher levels of attrition and officer movements reduced resilience in specific teams. Furthermore, the national shortage of trained specialist officers has lead to recruitment issues for CVJ functions. The PEEL report findings around question seven (protecting vulnerable people) does show that Wiltshire needs improvement in this area. As above, the Transformation work in 2026/27 will seek to re-balance the Workforce resource across all functions.

Which functions (sub-objectives) make up this spending (net revenue expenditure per capita) - comparison to forces in England and Wales					
Force	Level 1 heading	Level 2 heading	Force value per capita	National Median	Cost of Difference
WLT	Public Protection	Monitoring Dangerous and Repeat Offenders	£1.66	£2.57	£695,605
WLT	Public Protection	Protecting Vulnerable People (PVP)	£11.41	£15.23	£2,936,690
WLT	Public Protection	Public Protection Command Team and Support Overheads (£000's)	£0.86	£0.56	£233,135
WLT	Public Protection	Witness Protection (adult and child) (£000's)	£0.29	£0.00	£219,000

- A deeper dive into **Dealing with the Public** indicates **lower investment** into central communications. This department was reviewed during 2025/26 part of the FRP and a reduction in headcount was achieved and a re-structure of the function to become fit for the future force needs. Therefore, there is no further plan to review during 2026/27.

Which functions (sub-objectives) make up this spending (net revenue expenditure per capita) - comparison to forces in England and Wales					
Force	Level 1 heading	Level 2 heading	Force value per capita	National Median	Cost of Difference
WLT	Dealing With The Public	Central Communications Unit (£000's)	£11.12	£15.25	£3,170,427
WLT	Dealing With The Public	Dealing with the Public Command Team & Support Overheads (£000's)	£0.39	£0.41	£13,286
WLT	Dealing With The Public	Front Desk (£000's)	£0.97	£1.03	£47,298

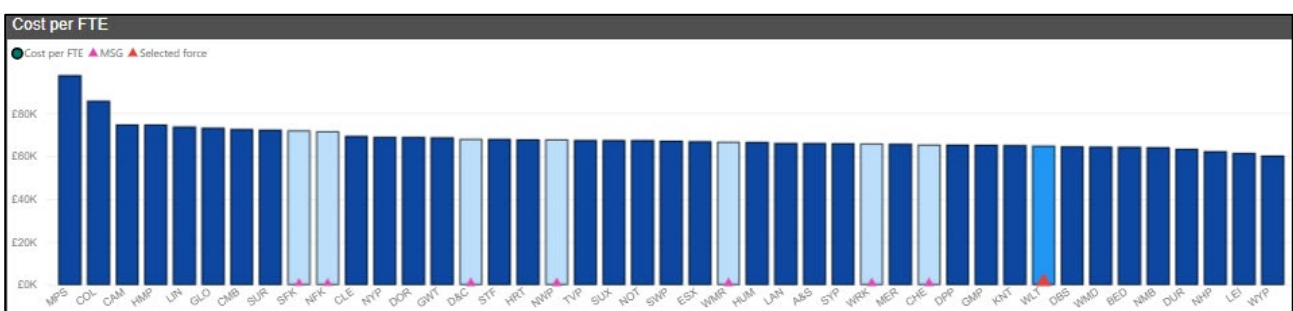
- A deeper dive into **Roads Policing** indicated **higher investment** into traffic units and the casualty reduction partnership. This is a clear reflection of the resources required to police the important M4 corridor, which includes high demand Road Traffic Collisions (RTCs) combined with the complexities associated with delivering policing within the scale and variation of the geography of Wiltshire.

Which functions (sub-objectives) make up this spending (net revenue expenditure per capita) - comparison to forces in England and Wales					
Force	Level 1 heading	Level 2 heading	Force value per capita	National Median	Cost of Difference
WLT	Road Policing	Casualty Reduction Partnership (£000's)	£0.02	£0.17	£111,961
WLT	Road Policing	Road Policing Command Team and Support Overheads (£000's)	£0.00	£0.08	£62,647
WLT	Road Policing	TOTAL Traffic Units	£5.66	£5.20	£353,600
WLT	Road Policing	Vehicle Recovery (£000's)	£0.04	£0.09	£34,637

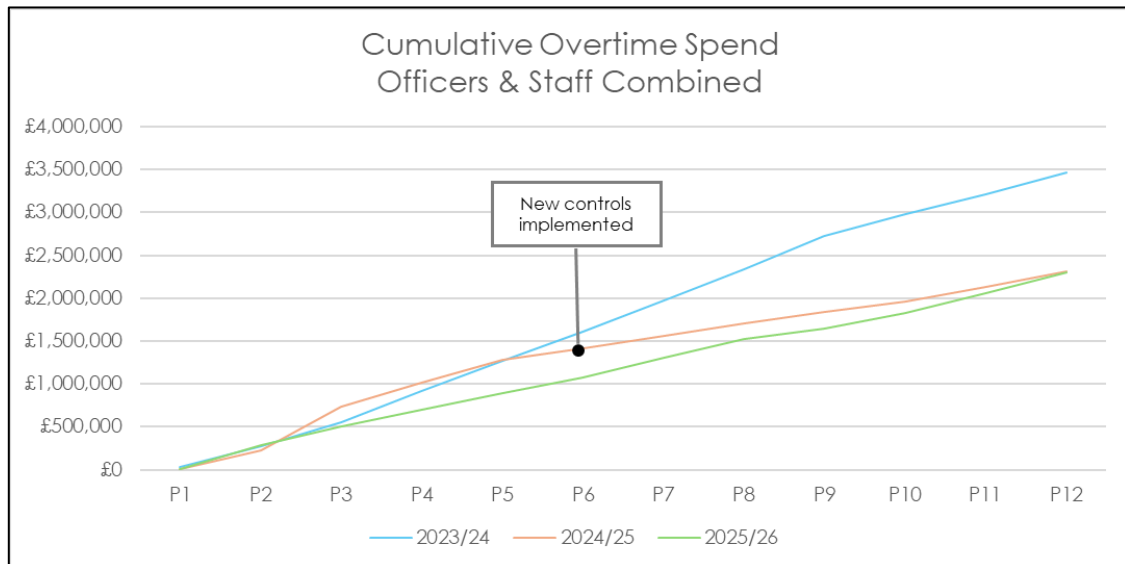
- A deeper dive into **Intelligence** indicates **higher investment** across intelligence gathering combined with higher command team costs. During 2025/26, a restructure of CJV command lead to merging from a five to a three directorate model of which intelligence is one key directorate. Whilst investment levels are broadly in line with the national median, this remains an area of focus and strength for the Force, and continued support in Wiltshire to support the operational effectiveness of the Force.

Which functions (sub-objectives) make up this spending (net revenue expenditure per capita) - comparison to forces in England and Wales					
Force	Level 1 heading	Level 2 heading	Force value per capita	National Median	Cost of Difference
WLT	Intelligence	Intelligence Analysis / Threat Assessments (£000's)	£3.83	£4.33	£390,700
WLT	Intelligence	Intelligence Command Team and Support Overheads (£000's)	£0.48	£0.33	£110,518
WLT	Intelligence	Intelligence Gathering (£000's)	£4.52	£4.07	£349,785

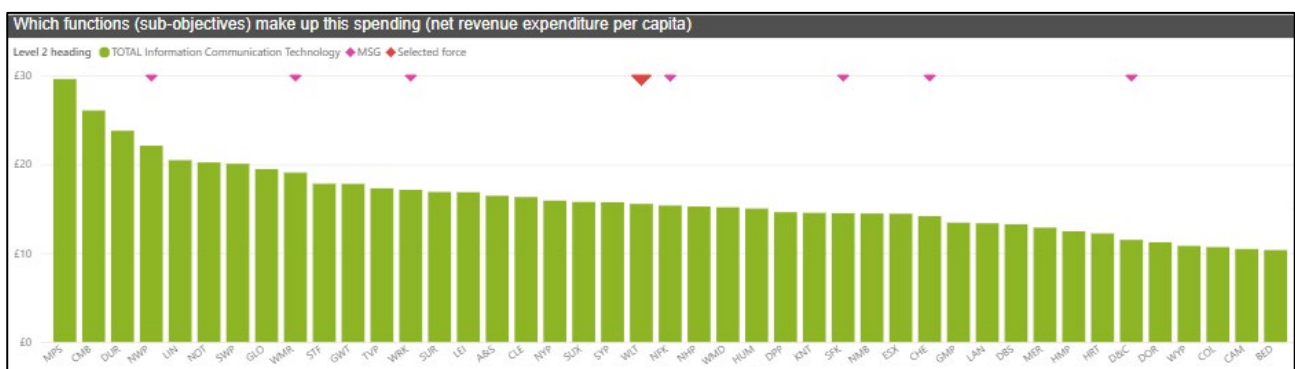
- Out of the MSG, Wiltshire is the lowest spending Force when comparing the cost of each staff FTE employed at £64.9k, and amongst the lowest in England and Wales. This suggests strong cost control and appropriate use of resources within tight financial constraints.



- Overtime spend remains a focus for the Force as it looks to balance the Budget and ensure value for money is delivered. From 2023/24 peak (£3.5m or 2.2% of spend), this has reduced in 2024/25 to £2.3m (1.4% of spend) followed in 2025/26 at £2.3m (1.3% of spend). Controls were introduced mid-year in 2024/25 which ensured stronger governance and ongoing monitoring of overtime spend. These controls were maintained during 2025/26 and furthermore into 2026/27. The approval of overtime spend must be balanced against the planned peaks in demand (i.e. fluctuating Summer-time pressures), unplanned demand at short notice, combined with vacancies held or frozen across the Force to support the FRP efficiencies.



- ICT legacy systems require significant investment to maintain operational resilience, which has been highlighted in both internal audit and PEEL inspection feedback. Historic perceived under investment in systems and integration means that Wiltshire is an outlier regionally and nationally. This is recognised as a key objective to address in 2026/27 through the move to transform ICT to the Digital Data and Technology (DDaT) function. For 2025/26, below shows that Wiltshire spend on ICT is broadly in the mid-point both nationally and within the MSG.



2.3 Efficiency Delivery

- The FRP (Financial Review Programme) was originally targeted with delivering £5.2m of savings in order to balance the Budget for 2025/26. This was focused on reducing costs across corporate services, specifically rationalising people, fleet and estates. Whilst the programme was largely successful in meeting its brief and therefore driving value for money, further

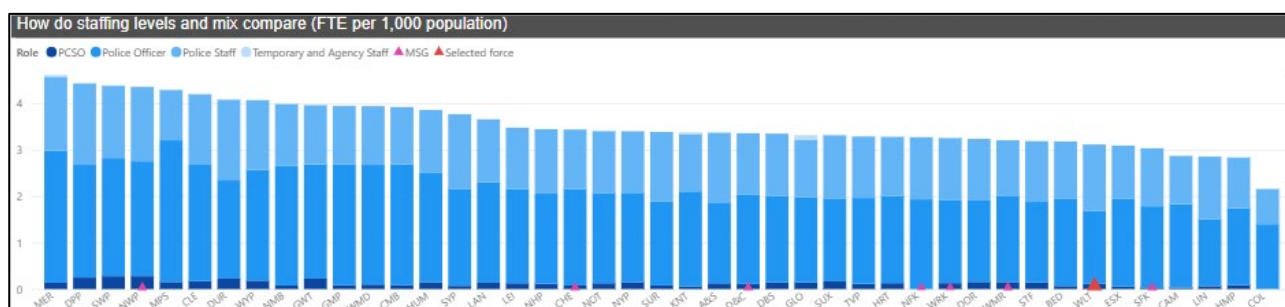
unplanned pressures emerged in year which also required efficiencies to offset the financial impact. Overall, efficiencies of circa £8m were required (including the FRP).

- The combined Force & OPCC outturn position for 2025/26 was £1.6m lower than Budget, largely due to further efficiencies occurring around lower recruitment, lower energy costs, and the impact of projects being delayed into 2026/27. This enabled the introduction of a new capital reserve (£1.4m) to support the future volatility of capital receipts (value and timing) into 2026/27 and beyond.
- Into 2026/27 the introduction of the transformation project will deliver new in-year efficiencies of £4.6m, as well as re-designing the target operating model for Wiltshire Police for the longer term. Fewer in-year unplanned pressures are also anticipated due to many being identified and planned for during the Mid Term Financial Planning process (MTFP).

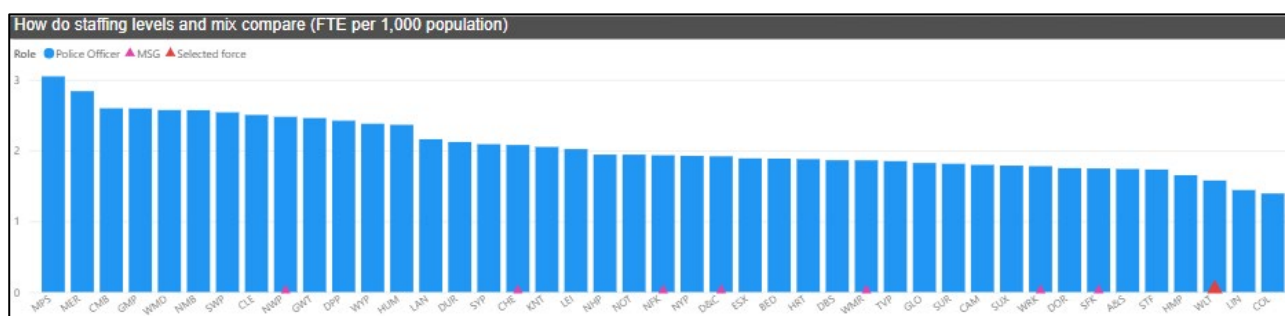
3. Workforce Efficiency

3.1 Workforce Profile

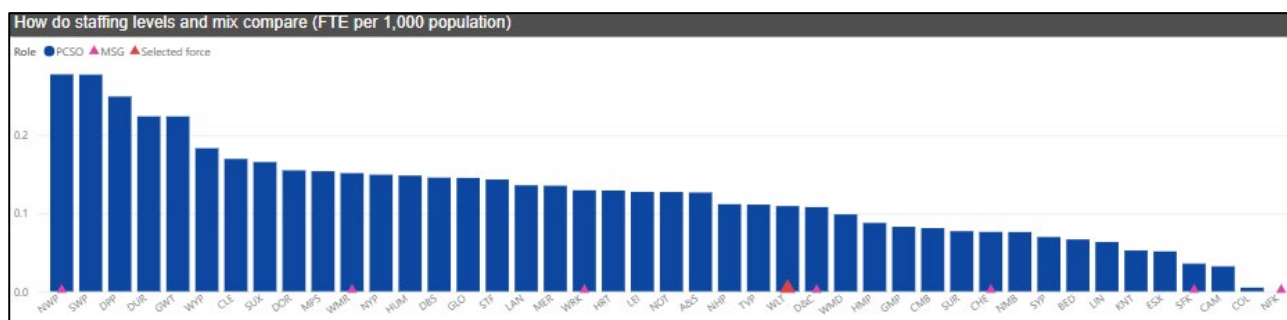
- Wiltshire Police employ a total 3.1 FTE per 1,000 head of population, which is second lowest in the MSG and towards the lower end of the national picture. This is not unexpected due to the funding constraints identified and explained but illustrates clearly how the demand pressures and geographical issues are being managed by a proportionately smaller workforce.



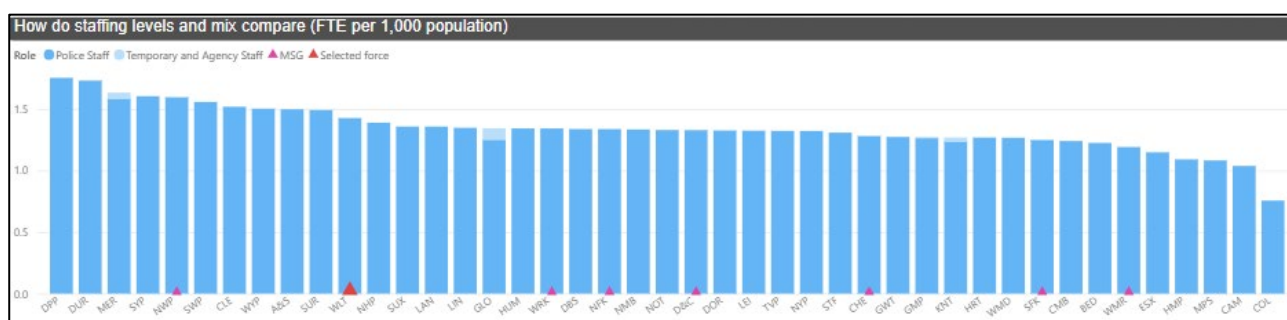
- Police Officers (within the total 3.1 FTE) make up 1.6 FTE per 1,000 head of population which leaves Wiltshire forty-first out of the forty-three forces and bottom of the MSG. Similarly to the overall picture this is a reflection on the financial constraints under which Wiltshire Police is delivering services to the public.



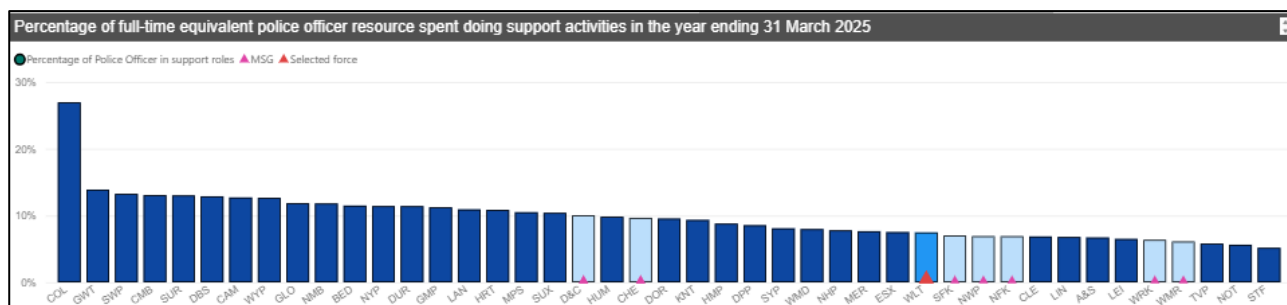
- PCSOs make up 0.1 FTE per 1,000 head of population which is broadly at the mid-point nationally and in the MSG. This represents a reflection of the commitment to maintain PCSOs amid a backdrop of financial pressure nationally to reduce numbers.



- Staff makes up the remainder of the 3.1 FTE with 1.4 FTE per 1,000 head of population, which leaves Wiltshire eleventh out of the fourth-three forces nationally and second in the MSG. This picture is following the impact of the FRP during 2025/26 where levels of resource across corporate services were reviewed and assessed for efficiencies.

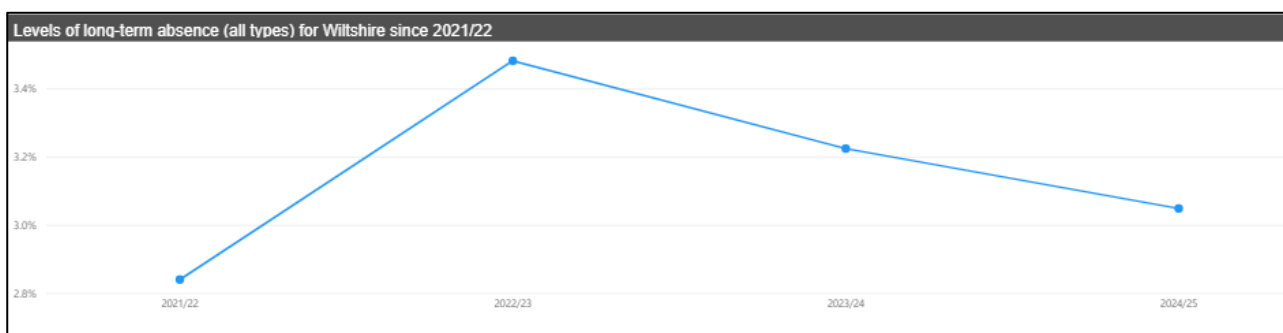
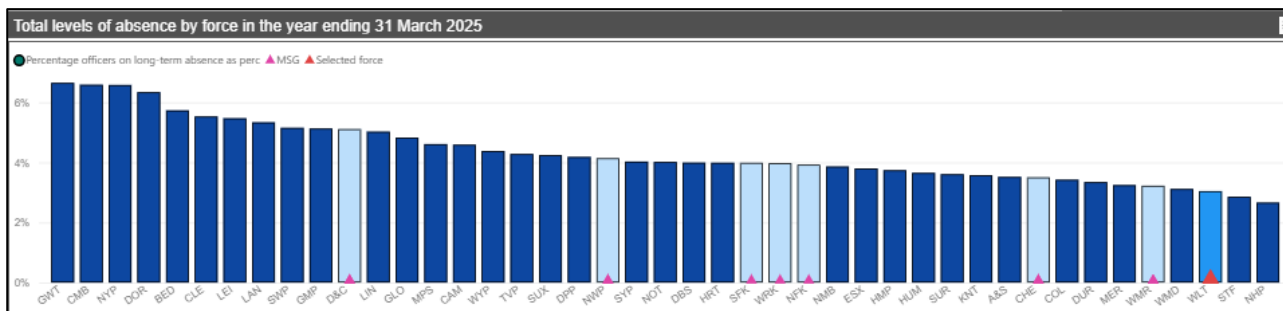


- Within the Officers FTE of 1.6 above, Officers in support roles in Wiltshire remains towards the lower end of the national picture but towards the higher end of the MSG at 7.5%. Throughout 2025/26, a comprehensive review of staff and officers in support roles was carried out with some changes implemented to re-balance where appropriate. This will be considered again during 2026/27 through the transformation programme.

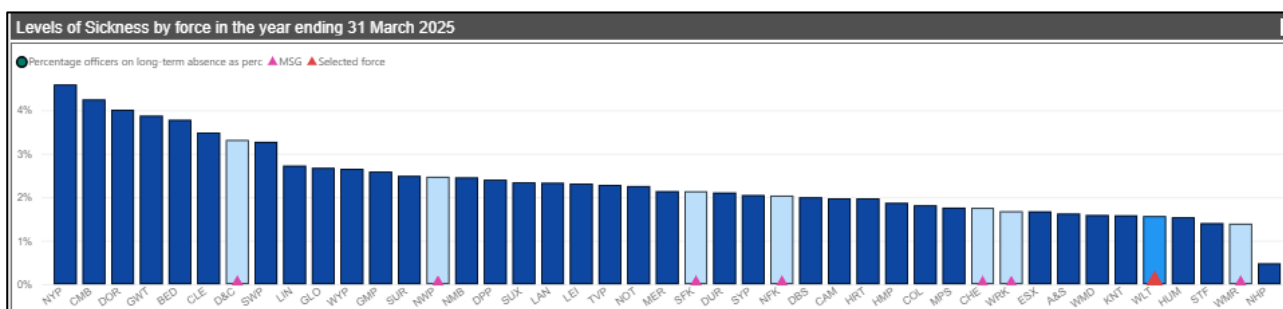


3.2 Productivity (data to March 2025)

- Officer absence levels compare favourably with the national picture and MSG at 3.1% and this trend remains falling to March 2025 (2022/23 peaked at 3.5%). This remains a key issue for the Force to address however, with remaining concerns around workload pressures due to Budget constraints and the increase in administration burden.

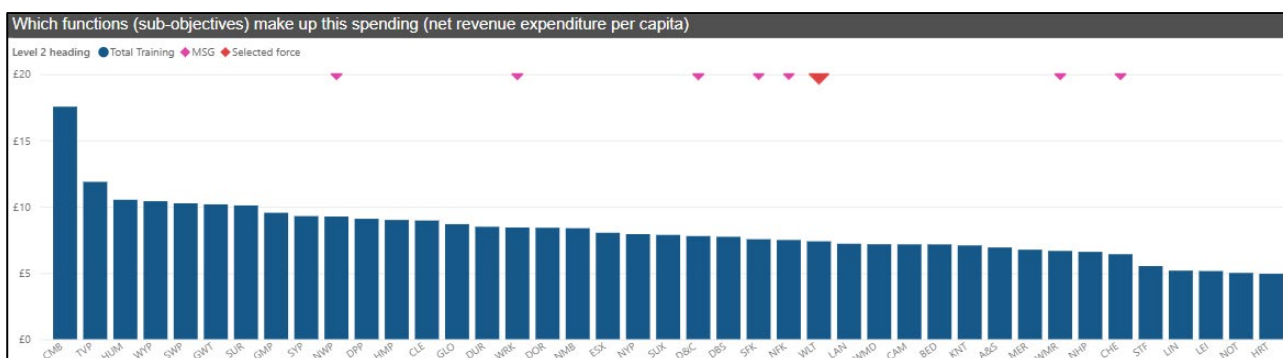


- Within the absence data, Officer sickness levels of 1.5% are amongst the lowest levels seen nationally and within the MSG. Whilst this is clearly a positive position, this remains under close review by the People function.



3.3 Training & Capability

- Wiltshire invested £7.39 per head of population during 2025/26, which means it sits sixth out of the eight Force in the MSG. This suggests room for improvement in terms of investing to both the operational functions and corporate services functions. A stable financial platform for 2026/27 will enable further investment into training and development across both officers and staff.

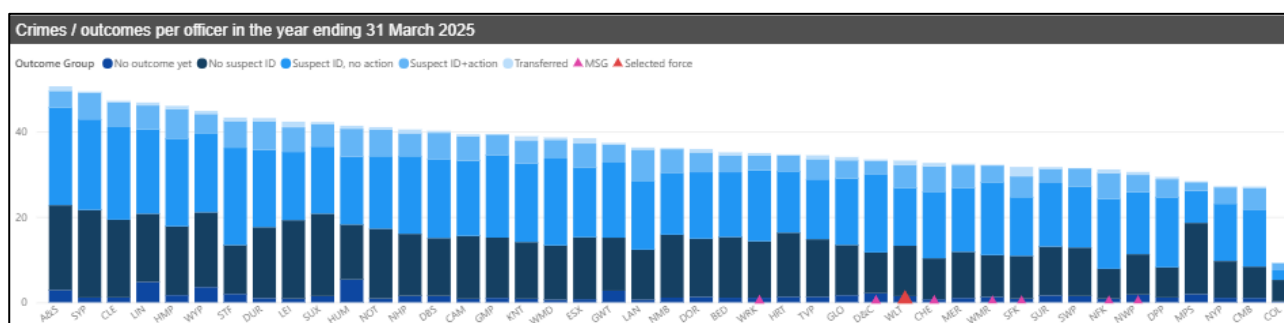


- The latest PEEL report linked improved training and oversight to better performance in certain operational areas, specifically stop and search. Training investment has also been made around domestic abuse, However, areas for improvements were highlighted that development is not yet consistent or fully embedded into the Force, further development of leadership is needed, learning time is to be protected and, as suggested by the financial data above, investment levels need to be higher.

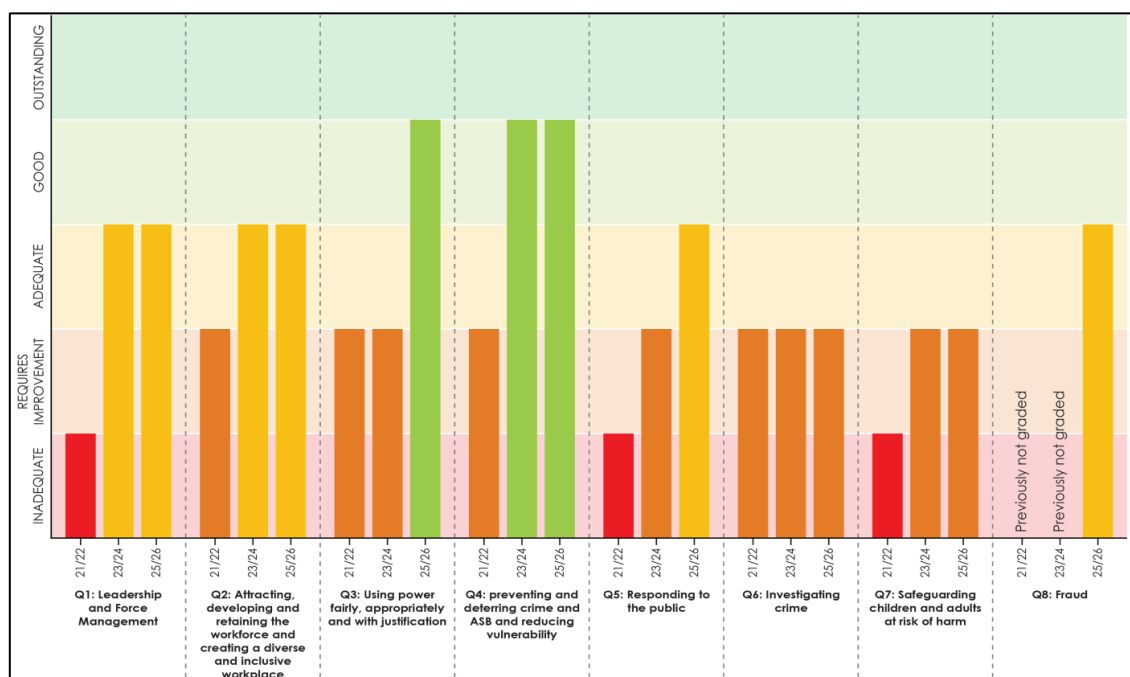
4. Operational performance

4.1 Crime & Outcomes (data to March 2025)

- Crime demand (per officer) is towards the lower end nationally but third out of eight Forces when compared with the MSG. This suggests that Wiltshire is handling comparatively more demand than its peer group with its established officers.

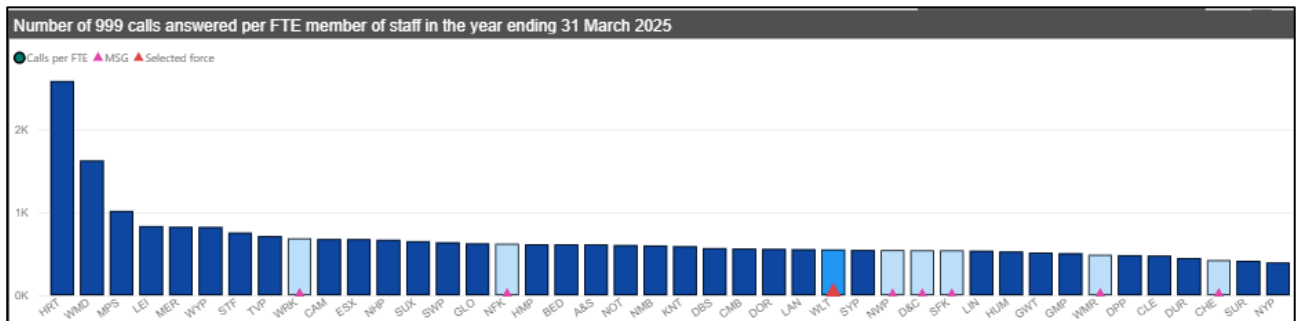


- PEEL report now published in April 2026 demonstrates that Wiltshire has continued a positive direction with addressing historic underperformance issues since 2021/22 and then also from 2023/24. The table below shows the opinions across all eight question sets which form the basis of the PEEL audit report.

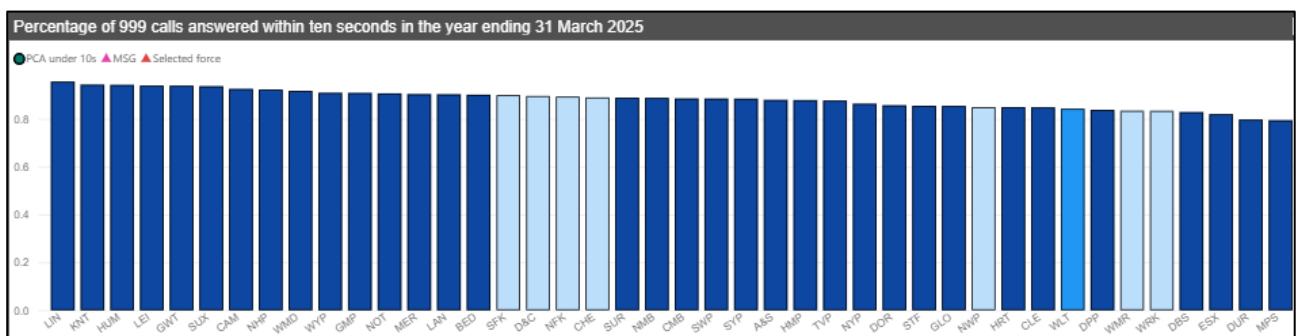


4.2 Response & Call Handling (data to March 2025)

- Wiltshire is responding to 555 call per FTE, which leaves Wiltshire third in the MSG of eight Forces. This reflects the level of demand that the Force is managing and being resources to handle.

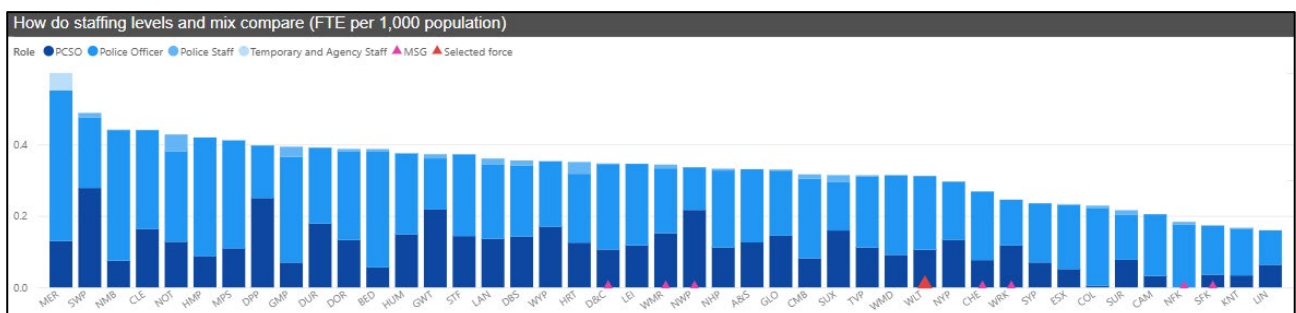


- 84% of 999 calls are answered within ten seconds, which leaves Wiltshire sixth in the MSG. During 2025/26 this performance improved due toward 95% acknowledged by HMICFRS through the PEEL report published in April 2026. This was achieved through the introduction of 12 hour shift patterns, ensuring the contact centre was resourced and through strong performance management. During 2025/26, Wiltshire Police also invested in Queue Buster aimed at reducing the number of abandoned calls. This was a new investment cost pressure absorbed in year but focused on improving performance and service to the public.



4.3 Neighbourhood Policing

- Wiltshire achieved an uplift of 24 officers into the Neighbourhoods function during 2025/26, which supported maximising the neighbourhood policing grant (NPG) of £1.65m. This, therefore, leaves Wiltshire broadly mid-point in the MSG in terms of staffing levels, but in the bottom third nationally. Moving into 2026/27 and the change in home office guidance around the NPG will result in Wiltshire being able to invest £3.0m into its Neighbourhoods function which represents significant growth.



- The latest PEEL report (April 2026) found that Wiltshire Police has effective, visible and partnership-driven neighbourhood policing—with strong prevention and early intervention—but highlighted that this strength must be matched by improvements in investigations and safeguarding.

4.4 Collaborations

- Wiltshire continues to work with regional Forces on primarily operational collaborations to achieve a high degree of performance, service and efficiency. These arrangements primarily include Forensics, Major Crime Investigations (MCIT), regional Counter Terrorism (CT), the Multi-Agency Safeguarding Hub (MASH) and the Regional Organised Crime Unit (ROCU). Further collaboration arrangements also exist for Fire-Arms Training (Blackrock) and a number of other specific functions.
- Future collaborations remain in progress, with a particular focus on DDaT and other support functions, which will be progressed during 2026/27. These collaborations will be assessed against set criteria which ultimately result in a better service to the public and achieving value for money. These collaborations will also be progressed against the backdrop of ongoing police reform work to understand how Wiltshire could potentially be structured in the future alongside the other regional Forces.
- The value for money and governance arrangements for all collaborations are governed and managed through the Regional Collaborations Board.

5. Cost-Effectiveness

5.1 Alignment of Spend to Priorities

- The Mid Term Financial Plan (MTFP) cycle began in Q2 which aligns closely with the Force strategy (driven by the PCC's police and crime plan), including Force and OPCC scrutiny and governance. This is both a collaborative and iterative approach between the Force and OPCC, which culminates in an affordable and transparent financial plan which meets the priorities. This includes revenue and capital spend items. This is subsequently published through the Mid Term Financial Strategy (MTFS).
- The Budget which flows directly from the MTFP/MTFS ensures that both plans and authority are delegated to Budget owners across the business. This is then monitored through the monthly Budget monitoring process.

5.2 Major Capital Programmes

- **Fleet** was reviewed as part of FRP which reduced the number of vehicles by 70 towards a total of circa 450 across all areas. This therefore reduced the investment in subsequent years proportionally. However, during 2025/26 it was proven that the current planned levels of investment will result in an ageing fleet which creates future risk of failure and resulting cost of repair.
- **Estates** investment was also rationalised as part of FRP during 2025/26, which resulted in some station assets being mothballed or earmarked for sale. This activity has meant that resources have been further rationalised into the remaining estate i.e. ensuring operational teams are located. This also allowed the Force to focus investment into the remaining estate (air conditioning, boilers, flat roofs, etc), although a high degree of this investment was deferred into 2026/27 and beyond.

- **DDaT** investment was not rationalised during 2025/26 and featured some key improvements through scheduled replacement programmes including smart phones, laptops, desktops, radios, and fixed and vehicle ANPR cameras. Further investments were made into new systems which support operational effectiveness including 'queue buster' for the contact centre.
- **Airwave Replacement (Emergency Services Network)** investment was minimal during 2025/26 with limited progress on the national implementation timetable or the true cost impact. This is however highly likely to create a financial strain in future years, for which Wiltshire will prepare based on the latest financial projections but does represent a risk.
- Southern Hub investment in 2025/26 was focused on securing the land upon which the
- Fleet electrification progressing but limited by rural geography and charging infrastructure.

6. Risks & Challenges

- **Demand growth outpacing workforce capacity.** Peaks and troughs in demand can largely be managed through managing the workforce in a flexible way combined with the appropriate use of overtime and mutual aid. Where operational demand or specific special operations create additional unplanned demand, the Chief's reserve can be utilised to fund additional resource.
- **Delays in digital transformation reducing expected efficiency gains.** TBC
- Financial sustainability risks beyond the MTFP horizon.
- Recruitment and retention challenges in specialist roles.

7. Recommendations

Simple and clear recommendations derived from the findings to be addressed and progressed during 2026/27:

1. Progress with the delivery of the Transformation programme to re-set the target operating model for Wiltshire Police to ensure that resources are allocated according to demand and that structures are fit for the future.
2. Ensure that training and development is prioritised for both officers and staff, combined with the introduction of a skills strengthen demand management, particularly around vulnerability and repeat callers.
3. Progress with ensuring that collaborations already in place delivery value for money and further collaborations are thoroughly assessed to ensure deliver a better service and value for money to the public.
4. Progress with delivering DDaT transformation to align to the new national standards to unlock future development and improvement in service delivery both locally and regionally.
5. Assessment of capital investment levels to ensure that issues are addressed around ageing Fleet and Estate, to ensure they are fit for purpose and offset inherent risk and cost of failure.
6. Enhance workforce wellbeing measures and to reduce sickness and improve resilience.

Issue Status	ID (Action Plan)	Audit Title	AP Status	Remediation Action	Timescale	Original Timescale (SWAP)	Priority Score	Follow-Up Assessment	Responsible Officer	Original Timescale
Pending Remediation	1491	WP Recruitment Review	In Progress	The Force will implement compensation options to improve the pay element of total reward.	2025-03-31	2023-03-31	2	11/06/26 - SH – The team have now commenced a review of the health related benefits that are across the Force, with the aim to pull together a cohesive list on a redesigned Sharepoint page. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. 16/12/25 - SH – the team continue to review direction of travel coming from the national reward team and ensuring the force consider any national policy changes. 12/09/25 SH : The R&R Team are currently working with HR Colleagues around salary benchmarking as part of the FRP. A decision was taken to suspend TVP payments for this year and a proposal was signed off at COG on 8/9/25 for a refreshed recognition scheme which will include an element of financial recognition. TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 SH : 06/06/25 - the new Reward & Engagement Team have just been recruited and will schedule a work plan which will include total reward. TK: Update Chased 04.06.25 TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 SH:21/11/24 Benefits sharepoint page going live w/c 25/11/24. TK: Update Chased 18.11.24 TK: Update Chased 01.11.24 TK 21.10.24 October update provided by Sarah Harding: October 2024 An initial sharepoint site has been developed pulling all benefits available into one place. This is due to be launched during November 2024. A proposal regarding TVPs and market supplements has been drafted and shared with the Tactical People Board – this provides a yearly framework for application of scheme. TK: Update Chased 11.09.24 TK: Update Chased 09.09.24 June 2024 The Reward Manager confirmed that compensation options have been used at the Force recently, with certain groups of police officers where positions are harder to recruit to, such as neighbourhood officers and detectives, receiving a targeted variable payment (TVP). Some police staff in IT positions have also received a market supplement to bring their pay closer to the industry average. The Reward Manager has engaged with senior officers regarding TVPs and market supplements for this coming year, with it likely that they will be used again. They also confirmed that a consultant is being brought in, towards the end of Summer 2024, to complete a review of the Force’s pay structure, ensuring it remains competitive in the current climate. The action remains in progress whilst external work takes place to review the Force pay structure, however, we acknowledge the work already completed in this area. The timescale has been updated. TK: June 2024: Update chased. TK: May 2024: Update chased. Nicky Jupp Aug 2023: The DCC and Director of People are reviewing the area of reward to develop a	Reward Manager Sarah Harding	

								proposal to take to COG. Nicky Jupp June 2023: Update chased NJ: May 2023: Reward consultant work to be reviewed by COG and Interim People Director. February 2023: Reward consultant has now drafted his proposals and is due to present to COG at the end of April. End June revised date due to discussions and decisions made at COG and also provide time for consultation with Staff Associations as part of any implementation.		
Pending Remediation	1497	WP Recruitment Review	In Progress	The Force will consider aligning pay progression conditions to performance for Police staff.	2025-03-31	2023-03-31	2	11/06/26 - SH – This action is awaiting commencement and is unlikely to start until 26/27 financial year. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. SH 16/12/25 - This will be planned in but likely to be within 26/27 financial year SH 12/09/25 - This will be considered within the R&R Team planning. TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 SH: 06/06/25 - with the new team now in place this will be considered. TK: Update Chased 04.06.25 TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 SH: 21/11/24 - no further update from last month. TK: Update Chased 18.11.24 TK: Update Chased 01.11.24 TK: 21.10.24 October update provided by Sarah Harding: October 2024 - This is ongoing TK: Update Chased 11.09.24 TK: Update Chased 09.09.24 June 2024 The Force is hiring a consultant in the Summer to complete a piece of work looking into reviewing and reworking the Force’s pay structure. The Reward Manager confirmed that a discussion considering a change to police staff pay progression circumstances based upon performance, to align with police officers, has not yet happened. They confirmed that this will not likely happen until the consultant has completed their work. The action timescale has been updated. TK: June 2024: Update chased. TK: May 2024: Update chased. Nicky Jupp Aug 2023: The DCC and Director of People are reviewing the area of reward to develop a proposal to take to COG. Nicky Jupp June 2023: Update chased NJ: 12.05.23: No change to below February 2023: Head of HR Update. A policy regarding police staff progressing through the pay scale	Reward Manager Sarah Harding	

								has been drafted and is currently being consulted over with Unison. Completion date has been amended to allow consultation to conclude and policy to be implemented.		
Pending Remediation	1498	WP Recruitment Review	In Progress	The Force will look to improve the communication and enticement of wider employment benefits for staff.	2025-03-31	2023-03-31	2	11/06/26 - SH – Work has commenced to review initially health related benefits and bring together into a refreshed Sharepoint page. This is likely to take place over the next couple of months. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. SH – 16/12/25 - the team will be reviewing salary sacrifice scheme in the new year to ascertain if beneficial to introduce. SH - 12/09/25 - the R&R Team will continue to review the benefits on offer across the Force. TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 SH: 06/06/25 - Sharepoint page has been created and will continue to be developed. TK: Update Chased 04.06.25 TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 SH: 21/11/24 - Sharepoint page to be launched w/c 25/11/24 TK: Update Chased 18.11.24 TK: Update Chased 01.11.24 TK:21.10.24 October update provided by Sarah Harding: October 2024 - A sharepoint site has been developed which pulls together all benefits across the Force. This is due to be launched in November 2024. TK: Update Chased 11.09.24 TK: Update Chased 09.09.24 June 2024 The Rewards Manager confirmed that preliminary work has been completed with Chief Officer Group members regarding benefits packages. Inconsistencies were identified at this level and work has recently been concluded to ensure consistency. The Rewards Manager is planning to look at the wider Force imminently. This will involve understanding which benefits staff and officers are most interested in and will likely require input from UNISON. This work has yet to be formally started, therefore the timescale has been updated. October 2024 A sharepoint site has been developed which pulls together all benefits across the Force. This is due to be launched in November 2024. TK: June 2024: Update chased. TK: May 2024: Update chased. Nicky Jupp Aug 2023: COG and OPCC have agreed to a new People team structure which includes a new role of Head of Workforce Planning and Recruitment , Recruitment manager and Reward manager. Upon appointment these roles will be tasked to develop the Employee Value Proposition. The appointments should be made in Q4. NJ: 12.05.23: No change to below February 2023: Head of HR update. Proposals are being taken to COG at the end of April. Completion date has been extended to account for the above and also implementation of decisions.	Rewards Manager Sarah Harding	

Pending Remediation	3181	WP Treasury Management	In Progress	The Accountancy Manager will prepare procedure notes and embed the process into the Technician area as they develop into their new roles. The process will include oversight and scrutiny by a senior manager for strategic Treasury planning.	2024-09-30	2024-03-31	3	KB 16/06/26: The new cashflow model will be presented to the finance team in the second quarter and an open discussion will be had on the best way for information to be fed into the report from the various departments. AM 12/06/26: Treasury Management has been refreshed, sits with the Financial Controls area of Finance and is overseen by the Financial Reporting Manager. New processes are being implemented. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY 14.01.26 Work on the Treasury Management process is still on going and procedures will be written once finanlised DY: 15.09.25 As part of Treasury Management a new Cashflow is being worked upon which will allow more accurate monitoring of the cash position of the PCC. Once complete procedures will be completed TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 DY: 12/6/25 A review of treasury is currently underway with the new CFO and this recommendation will be included in new ways of working. TK: Update Chased 04.06.25 DY: 05.02.25 Following the restructure of the Finance Department the Treasury function has been handed over to the Financial Accounts section and will be taken forward from here with a view to the below action. TK: Update Chased 05.02.25 AM: 04/11/24: The Finance Dept is pending a restructure, and the recommendation can be revisited following the changes to determine how this should progress. TK: Update Chased 01.11.24 TK: Update provided by Andrew Massey 11.09.24: JIGRAC Sept 2024: This is currently on hold. With major changes taking place including in the CFO role and increased demand on Finance staff, the Technicians are currently unable to focus on embedding cashflow into their areas. When the changes have settled the recommendation will be revisited. TK: Update Chased 11.09.24 TK: Update Chased 09.09.24 TK: August 2024: Update chased. TK: May 2024: Update chased. JIGRAC March 2024 Basic procedure notes have been added to the cashflow documents and work has begun with the OPCC Technician towards incorporating the process into the Technicians roles. Due to other Financial pressures (staffing/budget build/Year end...) this will likely take longer than initially hoped and a revised end date of September is more realistic. JIGRAC Nov 2023: Final Report issued. Action update to follow prior to 26.03.2024 Audit Committee.	Accountancy Manager Andrew Massey Financial Reporting Manager Katie Beck	2024-03-31
Pending Remediation	4743	WP Financial Management Reporting	In Progress	The Head of Finance has agreed to ensure that budget monitoring and financial reporting procedures are produced once newly	2024-12-31		2	AM 12/06/26: Draft procedures are complete and under review for final agreement by the end of June. 10/03/2026 AM – New timescale for completed timetable and procedures is end of June 2026 to align with quarter 1 reporting 2026/27. Tickets have been raised to improve the process through use of Robotics or similar solutions.	Head of Finance Financial Planning Andrew Massey	2024-12-31

				established processes are confirmed.				03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. AM 12/01/26: A new timetable is in production for the 2026/27 budget monitoring and sets out a stepped process. This will form the procedure for budget monitoring and reporting and will be documented formally. AM 03/09/2025: Successful new Budget Monitoring is reported live on QlikSense accompanied with a report to the OPCC and COG incorporating a strategic forecast. This process is under a continuous improvement plan with on system forecasting being developed at present. The Financial Planning area is currently under its expected level of resourcing and the Finance Department as a whole is under review. Further development is likely to pause, temporarily, and it is expected that procedures will be written by Financial Planning Staff post departmental review and when the resources are functioning at a reasonable level for the demand. TK: Checked for Update 03.09.25 DY: 12/6/25 New Budget Monitoring processes have been trialled for May 2025. This will be progressed into full BM for the first qtr of 2025/26. Once this has been agreed procedures will be written. TK: Update Chased 04.06.25 TK: Update Chased 20.02.25 TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 AM 04/11/2024: The Accountancy Manager has produced a detailed budget monitoring timetable to set out the various stages of the process for the finance staff. Procedures will be formally documented later in the year when the QlikSense app has been in use for several cycles. This allows for user familiarity and feedback to be taken on board in formalising the process. TK: Update Chased 01.11.24		
Pending Remediation	5003	WP New Recruits - Uniforms	In Progress	The Supplies Manager has agreed to create a standard operating procedure document which outlines the process and requirements of ordering uniform and body armour into the stores via approved suppliers.	2024-12-31		3	GJ: Update 10.03.26 - Today I have had confirmation from South West Procurement that the contract for the body armour is due to be signed off imminently. We will be moving to the new supplier Safariland. We should then be provided with up to date costings and MOQ. This will then form the basis for the standard operating procedure document, so as it stands this is still in progress. (GJ). 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. GJ: Update 15.1.26 Still currently awaiting sign off and agreement of body armour contract through SW procurement. This is taking longer than expected and until this is completed and in place I am not aware of the current supplier details, MOQ, prices etc. To allow me to complete the standard operating procedure document. GJ: Update 10.09.25 Position is still the same that we are waiting for a contract that we can work to. This is still with SW Procurement, but I have recently been made aware that there is some movement towards a finalised contract being formalised. (GJ) TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 GJ: Update 13.06.25 This is still in process as we have not received a final signed off contract for body armour purchasing and still working to a small gateway paper allowing us to purchase crucially required armour. This is still with SW Procurement Team. TK: Update Chased 12.06.25 TK: Update Chased 04.06.25	Supplies Manager Gary Johnson	2024-12-31

								GJ: Update 20.2.25 The operating procedure is in progress although we are currently between body armour contracts liaising with SW procurement and looking to complete the procedure by February 2025. (GJ) TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 22.11.24 In progress final Supplies Department Audit received 15/10/24. (GJ) The operating procedure is in progress although we are currently between body armour contracts liaising with SW procurement and looking to complete the procedure by February 2025. (GJ) TK: Update Chased 21.11.24 TK: Update Chased 18.11.24 TK: Update Chased 01.11.24		
Pending Remediation	5080	WP New Recruits - Uniforms	In Progress	The Supplies Manager has agreed to discuss with IT and Finance colleagues, dedicated stock management system options which would allow improved processes via automation and barcode scanning.	2024-12-31		2	GJ: Update 10.03.26 - Further progress has been made towards implementing Halo as the default stock control system. This is now a project being worked through with DDAT support. This has been mapped out to remove current paper processes and move a small stock line to use a proof of concept. This is with the expectation of then moving all stock lines on to Halo. This is then to explore further options such as barcoding for issuing of all uniform and equipment using Halo tickets (GJ). 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. GJ: Update 10.09.25 This is now making some progress and initial meetings are planned (11/09/25) with stakeholders to understand the departmental requirements to ascertain what systems are available or to understand if Halo can be utilised to facilitate this required function. This has come off of the back of a recent Supplies Department Clothing Stores efficiencies and savings review as part of the FRP. (GJ) TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 GJ: Update 13.06.25 Unaware of any further progress or discussions around any future bar coding via the Halo system or any other available system at this time. (GJ) TK: Update Chased 12.06.25 TK: Update Chased 04.06.25 GJ: Update 20.2.25 – Ongoing TK: Update Chased 18.02.25 TK: Update Chased 05.02.25 22.11.24 Initial conversations have been instigated around the possibility of a new stock control system and bar code scanning. Possibility this can be provided though Halo. Further discussions to progress in the new year with IT and Finance colleagues. March 2025. (GJ) TK: Update Chased 21.11.24 TK: Update Chased 18.11.24 TK: Update Chased 01.11.24	Supplies Manager Gary Johnson	2024-12-31
Pending Remediation	5581	WP ICT Framework Review	In Progress	The Head of ICT has agreed to initiate a comprehensive review of strategies on an annual basis to ensure alignment with business	2025-01-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. JS 14.01.26 As per below all JIGRAC actions are transferred to the DDAT Steering Group. Note this one is in pipeline phase currently.	Head of ICT Julie Seddon	2025-01-31

				objectives, technological advancements, and regulatory requirements. This will include a structured framework for periodic assessment, including stakeholder involvement and impact analysis, to identify and address potential gaps and inefficiencies. A robust version control process will also be included. Additionally, the Application and Network Strategies will be integrated into existing policies and strategies.				DA: 15.09.25 "ICT leadership structure has changed in July 2025, this programme will be adopted under the new Wiltshire Police DDaT and New Innovation Steering Group which will meet monthly starting 1st October 2025" TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 ML: 17.06.25 - ICT Strategies - A draft Digital, Data & Technology Strategy alignment plan is in circulation, this looks to align the new National DDaT and will be the overarching plan with sub strategies (ie; Cloud/Backups Storage etc) In addition we have a significant number of Policies and processes that have been reviewed, written and are published on the central Force Policy centre. TK: Update Chased 12.06.25 TK: Update Chased 04.06.25 TK: Update Chased 24.02.25 Added Action: TK: Update Chased 20.02.25		
Pending Remediation	5685	WP ICT Framework Review	In Progress	The Head of ICT has agreed to develop and implement a comprehensive Backup Policy and Strategy outlining backup frequency, storage locations, and retention periods. In addition, regular full restore tests of backups will be conducted to validate their effectiveness in mitigating data loss and ensuring business continuity.	2025-03-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. JS 14.01.26 As per below all JIGRAC actions are transferred to the DDAT Steering Group. Work is underway on adding to the existing backup schedules which are in place. We are currently undertaking a DR review with SWAP which includes backup schedules and restore procedures. Additional there is work underway to explore new storage options including a cloud readiness assessment with ANS. DA: 15.09.25 "ICT leadership structure has changed in July 2025, this programme will be adopted under the new Wiltshire Police DDaT and New Innovation Steering Group which will meet monthly starting 1st October 2025" TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 ML: 17.06.25 - Back Up Policy https://wiltspolice.sharepoint.com/sites/IMAHub/_layouts/15/Doc.aspx?sourcedoc=%7B7B8EFFE0-2967-49E2-919F-C63586F28212%7D&file=Backup%20and%20Recovery%20Procedure%20WPR-ICT-13.docx&action=default&mobileredirect=true&DefaultItemOpen=1 We are setting scheduled back up and restores from July 2025 (Managed in HALO ITSM) as the check and test monitoring process. TK: Update Chased 12.06.25 TK: Update Chased 04.06.25 TK: Update Chased 24.02.25 Added Action: TK: Update Chased 20.02.25	Head of ICT Julie Seddon	2025-03-31
Pending Remediation	6558	WP Force Risk Management Maturity	In Progress	The Strategy Unit Manager to agree to develop risk management training to	2025-12-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. GB 12.01.26: Received. We are looking at revising our risk scoring methodology. Once finalised and	Strategy Unit Manager	2025-12-31

				provide to Force and OPCC Heads of Departments and Senior Leadership Teams. Training should then be cascaded to all Force and OPCC employees.				all supporting documentation has been updated (i.e. Risk Policy/Risk Management Guide) then training will be developed and delivered. Added Action – December 2025	Gemma Blake	
Pending Remediation	6947	WP KFC - Main Accounting 2024/25	In Progress	The Statutory & Capital Accountant has agreed to liaise with covert account holders to ensure balances recorded centrally are reflected locally and reconciliation is satisfactory.	2025-07-31		2	11/06/2026 RB – Once statutory accounts are drafted, will investigate further. Action will be followed up in Summer '26. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY: 14.1.26 Statutory and Capital Accountant has now left the organisation, therefore, this task will be picked up by the new encombent. TK: Checked for Update 15.09.25 TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 Added Action – September 2025	Statutory & Capital Accountant Rosie Braithwaite	2025-07-31
Pending Remediation	6949	WP KFC - Main Accounting 2024/25	In Progress	The Statutory & Capital Accountant has agreed to introduce an enhanced method of quality assuring the monthly reconciliation process to ensure all control, suspense and bank accounts are identified and reconciled promptly.	2025-09-30		3	11/06/2026 RB – Work is being undertaken between Financial Reporting Manager, Financial Accountant and Finance and Capital Manager to ensure all necessary reconciliations are completed and reviewed monthly. This is ongoing as some have not been completed for more than 12 months and so need bringing up to date first. Expect to be able to complete all recs each month by end of 2026/27 financial year. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY: 14.01.26 Statutory and Capital Accountant has now left the organisation. Work has been undertaken to ensure a reconciliation of the rec's required is up to date and the next phase is to look at its completeness. TK: Checked for Update 15.09.25 TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 Added Action – September 2025	Statutory & Capital Accountant Rosie Braithwaite	2025-09-30
Pending Remediation	6951	WP KFC - Main Accounting 2024/25	In Progress	The Statutory & Capital Accountant has agreed to ensure that control/suspense/bank account reconciliations: • are completed promptly and according to an agreed format. • include narration regarding action taken to clear reconciling items and to explain items outstanding/carried forward. • include clear ownership and	2025-09-30		2	11/06/2026 RB – Work is ongoing with Financial Accountant and AO team to ensure these are completed each month in a timely manner. Expect a full AO team by end of September, so will be able to complete a review of the quality assurance around these once the 25/26 audit is completed. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY: 14.01.26 The Statutory and Capital Accountant has now left the organisation. This is work which is in conjunction with risk 6949. Once the list of rec's is up to date quality assurance will be looked at. TK: Checked for Update 15.09.25 TK: Checked for Update 10.09.25 TK: Checked for Update 03.09.25 Added Action – September 2025	Statutory & Capital Accountant Rosie Braithwaite	2025-09-30

				approvals noted on the reconciliation. • report into the overall quality assurance mechanism and highlight unresolved balances carried forward.						
Pending Remediation	7428	WP ICT Asset Management	In Progress	The Head of Technical Services, ICT has agreed to review the controls in place for future ICT asset refresh projects (in conjunction with the Service Desk & Field Operations Manager) and to ensure that an adequate audit trail is maintained of assets requiring return but subject to delay/dismantling.	2025-10-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. JS 14.1.26 JS has met with the Stock and Asset Engineer and Service Desk and Field Operations Manager, to run through the actions on the back of the ICT Stock and Asset Audit, these actions are being progressed and updated on a monthly basis. Action Added: December 2025	Head of Technical Services, ICT Julie Seddon	2025-10-31
Pending Remediation	7433	WP ICT Asset Management	In Progress	The Stock & Assets Engineer, ICT has agreed to investigate introducing a mechanism to ensure Halo ICT asset tickets are pursued through to resolution and options to issue ICT asset lists, with initial leavers' tickets, are explored.	2025-12-31		3	Action Added AR 10/03/26 Improvements are going to be made to improve Halo's links to the current ERP system which will allow for Halo tickets to be generated and monitored more regularly. Regular checks can be made when leaver dates are due to ensure that tickets are being actioned on time. This will allow for tighter controls on the leavers process. Action added: 06/03. Meeting set up for 09/03/2026 to discuss the leavers process. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 AR: Jan 2026 I am working with the facilities team to improve the handling of all equipment. As the facilities team have been taking all kit returns for various departments. Which includes ICT equipment. We need to ascertain how best we can assist with getting our kit returned. We don't feel it's going to be something we are going to be able to take power back and bring to department without significant disruption. So, we have some suggestions and some ideas but ultimately, it's a moving part we have no control over. There will be a meeting set up in due course for us to determine what ways we can help.	Stock & Assets Controller, ICT Andrew Ricketts	2025-12-31
Pending Remediation	7434	WP ICT Asset Management	In Progress	The Head of Technical Services, ICT has agreed to: • ensure leavers' assets not located during testing are pursued to resolution. • issue a reminder to all employees to mandate that ICT assets are returned upon departure and for line managers to ensure this Force requirement is	2025-12-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action added December 2025 JS 14.1.26 This action is ongoing, drafting comms and ensuring Line Managers are aware of their responsibilities for kit from their staff leaving.	Head of Technical Services, ICT Julie Seddon	2025-12-31

				delivered. • progress discussions with the People Department in order to strengthen the controls in relation to ICT asset returns.						
Pending Remediation	7436	WP ICT Asset Management	In Progress	The Head of Technical Services, ICT has agreed to ensure the assets recorded as held by the external IT Consultant are all located, and system permissions are suspended in future during any periods of contractor absence.	2025-09-30		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 14.1.26 JS is aware of this and agrees to suspend any contractors kit if long term sickness in line with permanent staff.	Head of Technical Services, ICT Julie Seddon	2025-09-30
Pending Remediation	7484	WP Procurement and Contract Management	In Progress	The Chief Finance Officer - OPCC to review off contract and aggregate spend, ensuring compliance with relevant procurement legislation, to identify opportunities to achieve better value for money by formalising contracts where appropriate.	2026-03-31		2	Action Added: 17/06/26 Our register of existing contracts has been updated and will be used, where expiry dates are recorded, to inform our forward Procurement Pipeline. This pipeline supports the identification of upcoming procurement activity and the associated resource planning required for delivery. Market testing will be undertaken as part of the procurement process to validate value for money. Compliance with PA23 is a key focus for all new procurement activities. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 Jan 2026: We are assessing on all contracts with a primary goal to drive efficiencies out of the contract. We are focussing on both ICT contracts and Estates and FM where there could be the best opportunities to streamline contract numbers and leverage better pricing of the services we purchase.	Chief Finance Officer - OPCC Graham Papworth	2026-03-31
Pending Remediation	7485	WP Procurement and Contract Management	In Progress	The Chief Finance Officer - OPCC to ensure a complete and comprehensive contracts register is compiled and maintained as part of the Commercial Improvement Plan.	2026-06-30		2	Action Added: 17/6/26: The Procurement Team have conducted a full review of the contracts register and validated all assigned Contract Managers. 340 contracts have been identified owned by 93 individual contracts managers across the Force. The aforementioned Commercial Improvement Plan has been superseded by the Procurement KPI Dashboard which will track progress against all key performance measures. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. Action not yet due. Action Added: December 2025 Jan 2026:The Commercial Lead now is taking the contracts register to firstly make sure it is up to date and incorporates all contracts within the WP portfolio. There is also a focus on areas that could deliver the greatest efficiencies both in time and money and these being ICT and Estates and FM.	Chief Finance Officer – OPCC Graham Papworth	2026-06-30
Pending Remediation	7488	WP Procurement and Contract Management	In Progress	The Chief Finance Officer – OPCC to ensure the Commercial Improvement Plan comprehensively addresses the risks of the decentralised	2026-06-30		2	Action Added: 17/6/26: The Head of Procurement is leading an end-to-end review of Procurement Governance, Procurement Policy and associated procedures. Standardised processes are being developed and implemented to promote consistency across all procurement activity, supported by the introduction of shared tools and templates. A structured training programme will be rolled out to relevant staff to build capability and reinforce compliance with procurement policy and PA23 requirements.	Chief Finance Officer – OPCC Graham Papworth	2026-06-30

				procurement model. This should cover oversight arrangements, standardised processes, staff training, and shared tools to support consistent practice, alongside clear measures for supporting contract managers with contract awareness, procurement planning, supplier management, and upkeep of the contract register.				In addition, targeted measures are being introduced to support contract managers, including improved guidance on contract awareness, forward procurement planning, supplier relationship management, and the maintenance of an accurate and complete contract register. Progress against these actions will be monitored through the Procurement KPIs presented to the Procurement Steering Group, with regular reviews to ensure effective implementation and continuous improvement. The aforementioned Commercial Improvement Plan has been superseded by the Procurement KPI Dashboard which will track progress against all key performance measures. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. Action not yet due. Action Added: December 2025 Jan 2026: The procurement team now being populated are working across all areas of the CIP and will bring together progress against the plan. We will assess current performance of contracts, contract management capability, culture improvement and ensuring future processes are clear, focussed and monitored.		
Pending Remediation	7596	WP Establishment Control	In Progress	The Head of Talent Acquisition & Workforce Planning has agreed to ensure the maintenance of an accurate establishment through continued data cleansing; regular budget holder establishment reporting and Force-wide comms regarding adherence to establishment controls.	2025-12-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 MD 12/01/26 – Work ongoing with weekly team checks and weekly operational checks. MD 16/06/26 – working ongoing. This will always be an ongoing activity.	Head of Talent Acquisition & Workforce Planning Michelle Dring	2025-12-31
Pending Remediation	7597	WP Establishment Control	In Progress	The Continuous Improvement Talent Acquisition Manager has agreed to review the unfunded positions with employees in post allocated to them to ensure all are valid and approved at the appropriate level.	2026-03-31		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 GS 17/12/2025 This is on-going. Each unfunded post with an employee allocated to it, is discussed at the monthly establishment review meeting. 12/6/2026 -GS The number of unfunded posts without a reason are currently 23, these have dropped from 80, and are discussed at each establishment review meeting. These are now mainly historic posts, that are legacy and are being continually investigated.	Continuous Improvement TA Manager Gabriela Stratton	2026-03-31
Pending Remediation	7605	WP Procurement and Contract Management	In Progress	The Chief Finance Officer – OPCC to ensure the Commercial Improvement Plan defines the role of the new procurement team (once in place) in leading strategy, business engagement, training, and providing oversight of risk	2026-09-30		2	Action Added: 17/6/26: To provide clarity on the role of the newly formed Procurement Team an Accountability Matrix has been prepared outlining the roles and responsibilities across all functions during the Procurement Sourcing process. Business engagement activities are underway utilising Business Partnering procurement resource and face to face stakeholder engagement conducted by the Head of Procurement. Procurement engagement activities will be increased with the communication of the new governance process and the proactive planning of future procurement activities.	The Chief Finance Officer – OPCC Graham Papworth	

				management, supplier performance, and value for money tracking.				The aforementioned Commercial Improvement Plan has been superseded by the Procurement KPI Dashboard which will track progress against all key performance measures. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. Action not yet due. Action Added: Dec 2025		
Pending Remediation	7606	WP Procurement and Contract Management	In Progress	The Chief Finance Officer – OPCC, in collaboration with HR, to ensure procurement responsibilities are incorporated into the personal development reviews of those responsible for contracts to help reinforce accountability and embed best practice.	2026-03-31		2	Action Added: 17/6/26: It has been agreed with the L&D Team that Contract Management Training will be included as a Personal Development requirement (essential skill) on relevant Force Members who are managing third party Contracts. Principles of Contract Management Training will be rolled out to relevant staff during the Autumn of 2026. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: Dec 2025 Action	The Chief Finance Officer – OPCC Graham Papworth	
Pending Remediation	7611	WP Establishment Control	In Progress	The Continuous Improvement Talent Acquisition Manager has agreed to reconcile the uplift data sheet internal figures to the establishment list report to ensure all differences are understood and actual FTEs are accurately reported.	2025-11-30		2	03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 MD 12/01/26 – CI Mgr temporarily OOO. No update. 17/06/2026 MD – all establishment reporting is being handed over to the BI team. An update on this will be provided once this transition is complete	Continuous Improvement Talent Acquisition Manager	2025-11-30
Pending Remediation	7867	WP KFCs - Exception Reporting	In Progress	The Head of Financial Control & Reporting has agreed to develop a key financial performance indicators dashboard report in collaboration with both OPCC & Force CFOs. The dashboard report should include: • Treasury management/prudential code/capital affordability indicators. • Capital programme monitoring. • Key cashflow variances/high-level cashflow forecast. • Supplier payment performance. • Aged debt analysis. • Payroll over/underpayments.	2026-03-31		2	16/06/2026 KB: This is still in progress with discussions being had on what Key Performance Indicators to include, with a target to have a draft report by quarter 3. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY: 14.01.26 this is a new action and is wip. Individuals within the department have been asked to assist and this is being actively worked towards Action Added: December 2025	Head of Financial Control & Reporting Katie Beck	2026-03-31

				- Financial forecasting accuracy and MTFP gap analysis. - Any incidents of fraud or fraud attempts.						
Pending Remediation	7868	WP KFCs - Exception Reporting	In Progress	The Head of Financial Planning has agreed to continue to enhance the Force/OPCC budget monitoring report by improving the referencing of subjective expenditure analysis and including increased narrative explanations for all key variances, ensuring that each significant variance is clearly linked to supporting commentary.	2026-01-31		3	AM 12/06/26: Target remains to have further enhanced reporting as at P3 (end of June Financial Reports). 10/03/26 AM – increased subjective narrative has been added to the reports and will be built on further with the new 2026/27 monitoring process. Suggested new timescale of end of June 2026 to align to quarter 1 reporting as the team progresses the suite of reports. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. Action Added: December 2025 AM12/01/26: Following a restructure of the Finance Department and the Financial Planning area, the budget reporting will be developed further over the coming months with further input from Finance Business Partners regarding analysis of the business areas to include increased subjective explanations.	Head of Financial Planning Andrew Massey	2026-01-31
Pending Remediation	7869	WP KFCs - Exception Reporting	In Progress	The Head of Financial Control & Reporting has agreed to complete further cashflow forecasting improvement work to ensure: - All Force accounts and their interdependencies are captured in forecast/actuals. - Upper and lower cash thresholds are agreed. - All grants are identified and fully forecast in detail. - The investment income forecast is realistic. - Other receipts are forecast on a reliable basis. - Payment run forecasts are based on a robust analysis of likely fluctuations.	2026-01-31		2	KB 16/06/2026: A new cashflow model has been produced and the first reporting period being presented to the EMG on the 24th June 2026. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY 14.01.26 This is a new action and the changes to the cashflow are actively being worked towards Action Added: December 2025	Head of Financial Control & Reporting Katie Beck	2026-01-31
Pending Remediation	7974	WP KFCs - Exception Reporting	In Progress	The Head of Financial Control & Reporting has agreed to draft the interim 2025/26 (as at 30/09/25) treasury management report for review and approval by	2025-12-31		2	KB 16/06/2026: A new Financial Controller has been appointed and upon successful vetting will be in position by the end of quarter 2. This will then be actioned between the Financial Controller and Financial Reporting Manager. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required.	Head of Financial Control & Reporting Katie Beck	2025-12-31

				the Chief Finance Officer (OPCC).				14.01.26 This is a new action. The interim report has been started and is actively being worked on Action Added: December 2025		
Pending Remediation	7975	WP KFCs - Exception Reporting	In Progress	The Head of Financial Control & Reporting has agreed to include enhanced narrative regarding the general reserves in the Force's monthly Financial Monitoring Report, covering forecast year end usage, level, and percentage of Net Revenue Expenditure.	2026-01-31		2	KB 16/06/2026: A new Financial Controller has been appointed and upon successful vetting will be in position by the end of quarter 2. This will then be actioned between the Financial Controller and Financial Reporting Manager. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. DY: 14.01.26 this is a new action and has not been looked at to date Action Added: December 2025	Head of Financial Control & Reporting Katie Beck	2026-01-31
Pending Remediation	7978	WP KFCs - Exception Reporting	In Progress	The Chief Finance Officer (Chief Constable) has agreed to fully detail and agree the resolution of the £336k savings gap identified for the 2025/26 year-end and ensure the 2026/27 savings programme is fully costed prior to implementation.	2026-03-31		2	11/6/26 – RT update: recommend closure as the published outturn report explained the resolution of the £336k projected saving which materialised (with full year effect) at £1.6m in totality. The FEP programme for 26/27 includes a saving of £4.6m which has a defined plan for delivery and remains central to our monthly reporting each month to the OPCC. 03/03/26 CW - Update narrative reviewed. Action remains 'In Progress'. A revised timescale will be required. 13.01.26 update: saving projection of £336k is relevant only for the month in which it is shared and is constantly evolving. Full breakdown of cost pressures and efficiencies will be shared with OPCC CFO at earliest convenience for oversight. Latest projections for in year position will be shared as part of the month end reporting information. Action Added: December 2025	Chief Finance Officer (Chief Constable) Robert Thomas	2026-03-31
Pending Remediation	8410	WP ICT Disaster Recovery	In Progress	The Head of Technical Services has agreed to develop and formally document a Disaster Recovery plan (DRP), and secure appropriate approval upon completion. The DRP should include: · A sufficient Business Impact Assessment (BIA) to inform the DRP prioritisation of applications in the event of a disaster, once risks, threats, and vulnerabilities are identified; · A sufficient Business Continuity Plan (BCP), linked to the DRP, to maintain business operations for critical areas; · Step-by-step guidance on actions to take in the event of a disaster, including escalation procedures;	2026-08-31		1		Head of Technical Services Julie Seddon	2026-08-31

				· Key supplier and application owner contact details; · Details of the hardware, software, and communications required to support recovery.						
Pending Remediation	8555	WP ICT Disaster Recovery	In Progress	The Head of Technical Services has agreed to formalise and document a Business Impact Assessment (BIA), including risk assessments, identification of threats and vulnerabilities, and estimation of the potential disruption to service for each application. A BIA should include: · Tiering, highlighting critical functions; · Risk assessments, including threats and vulnerabilities; · Assessment of the business impact of a disruption on these functions; · Recovery priorities and acceptable downtime.	2026-08-31		2		Head of Technical Services Julie Seddon	2026-08-31
Pending Remediation	8914	WP ICT Disaster Recovery	In Progress	The Head of Technical Services has agreed to formalise and document DRP exercises, including tabletop tests, and incorporate lessons learned into the Disaster Recovery Plan.	2026-08-31		3		Head of Technical Services Julie Seddon	2026-08-31
Pending Remediation	9332	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Finance Officer (Force) and Chief Financial Officer (OPCC) has agreed to develop and implement specialised fraud training tailored to higher-risk roles, including finance, procurement, and payroll functions. The Force will also implement a process to centrally monitor	2026-12-31		3	RT update 11/6/26: This will remain a focus to develop training with our People / L&D function which will require co ordination with regional forces, College of Policing, and CIPFA on training. As training requirements are very much specific to areas of the Force i.e. Finance v Data Protection v PSD, a one-size fits all approach is not deemed appropriate. A timeline has been set to deliver by close of 2026.	Chief Finance Officer (Force) and Chief Financial Officer (OPCC) Graham Papworth & Robert Thomas	2026-12-31

				completion of fraud-related training to ensure relevant staff complete and maintain appropriate training.						
Pending Remediation	9333	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Finance Officer (Force) has agreed to develop and implement a formal Counter Fraud and Corruption Policy outlining the Force's approach to preventing, identifying, reporting, and responding to internal and external fraud and corruption risks.	2026-12-31		2	RT update 11/6/26: We have reached out to D&C to obtain their comprehensive policy upon which we intend to base the Wiltshire Police policy. This will be progressed throughout Q3 & Q4 with a view to completing by close of 2026.	Chief Finance Officer (Force) Robert Thomas	2026-12-31
Pending Remediation	9334	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Finance Officer (Force) has agreed to update the Force website to ensure the current policies are published and implement a review process to maintain accuracy and version control.	2026-09-30		3	RT update 11/6/26: Following on from the above we will seek to publish the policy online early 2027	Chief Finance Officer (Force) Robert Thomas	2027-01-30
Pending Remediation	9336	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Finance Officer (Force) has agreed to review the current risk management process to ensure fraud risks are identified and assessed across all service areas and implement a comprehensive fraud risk assessment process where appropriate.	2027-03-31		2	RT update 11/6/26: Further work is being done with SWAP providing a proposal to undertake an independent strategic risk review for WP which will identify weaknesses and new risks not currently identified and mitigated. This process will need to become BAU within the Force and will sit below the CFO role to deliver on an annual basis. Timing for delivery of this action is realistic.	Chief Finance Officer (Force) Robert Thomas	2027-03-31
Pending Remediation	9466	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Financial Officer (OPCC) has agreed to implement a process to ensure that fraud risks are identified and assessed throughout the procurement process, including the pre-tender, tender, and contract management stages	2026-12-31		2	GP updated 17/06/26 we are looking to embed this into all parts of the procurement process. This action has been picked up and will be implemented by the Procurement team. A timeline has been set to deliver by close of 2026.	Chief Financial Officer (OPCC) Graham Papworth	2026-12-31
Pending Remediation	9563	WP Failure to Prevent Fraud	In Progress	The Chief Finance Officer (Force) has agreed to review	2026-09-30		3	RT update 11/6/26: This requires to completion of a strategic risk review as mentioned above in 9336, which will support this work and provide further guidance & direction. Progress has been made	Chief Finance	2027-03-31

		Offence Review		opportunities to enhance proactive fraud detection arrangements, including the use of data analytics or exception reporting				through introducing near miss reporting of fraud attempts as of May 2026 which includes all areas of WP as defined within the Annual Fraud Report.	Officer (Force) Robert Thomas	
Pending Remediation	9565	WP Failure to Prevent Fraud Offence Review	In Progress	The Chief Finance Officer (Force) has agreed to review options for implementing exception reporting or monitoring over bank detail changes made through the ERP system.	2026-12-31		3	RT update 11/6/26: agreed recently as part of the failure to prevent fraud audit report but a counter measure can be implemented to ensure that any individual who's bank details have changed receive an email confirming that this has been actioned.	Chief Finance Officer (Force) Robert Thomas	2026-12-31
Pending Remediation	9549	WP Storage and Asset Security	In Progress	The Chief of Corporate Services has agreed that the Operational Security Officer will review all site security arrangements across current, and planned, evidential property stores (including physical keys, keypad/alarm codes and internal access controls) and implement any required improvements; including periodic code resets. The Chief of Corporate Services has agreed that the Head of Strategic Assets, Estates will ensure that all door access pass permissions are reviewed to ensure any redundant location arrangements are updated to reflect current requirements	2026-10-31		1	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Chief of Corporate Services John Derryman	2026-10-31
Pending Remediation	9579	WP Storage and Asset Security	In Progress	The Head of Strategic Assets, Estates has agreed to ensure that the Justice Assets Department either: a) has appropriate access to amend the location of regional forensic exhibits within all relevant systems; or b) formally transfers responsibility for the movement and management of these	2027-01-31		2	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Head of Strategic Assets, Estates Conway Duncan Lindsey McCullam	2027-01-31

				exhibits outside of the Department. Arrangements should be agreed as part of the NIMBUS implementation programme.						
Pending Remediation	9580	WP Storage and Asset Security	In Progress	The Chief of Corporate Services has agreed to identify resource to deliver a prioritised and timebound plan to review evidential property items not currently recorded on Niche (including paper and legacy system records).	2026-12-31		1	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Chief of Corporate Services John Derryman	2026-12-31
Pending Remediation	9581	WP Storage and Asset Security	In Progress	The Head of Strategic Assets, Estates and the Justice Assets Manager have agreed to implement an approach to performance managing case updates/closures and officer departures to ensure: a) associated property is routinely reviewed for disposal and, where required, responsibility is formally transferred to another officer; and b) where items are ready and approved for disposal, these items are alerted to the Evidential Property Team.	2026-12-31		1	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Head of Strategic Assets, Estates & Justice Assets Manager Conway Duncan Lindsey McCullam Paula Shea	2026-12-31
Pending Remediation	9582	WP Storage and Asset Security	In Progress	The Chief Finance Officer (Force) has agreed to evaluate and secure the resource required to routinely supervise; prioritise, and review evidential property for disposal, based on factors such as age, offence type and storage risk, to ensure effective turnover of exhibits held within property stores.	2026-12-31		2	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Chief Finance Officer (Force) Robert Thomas	2026-12-31

Pending Remediation	9583	WP Storage and Asset Security	In Progress	The Justice Assets Manager has agreed to develop and implement a proportionate programme of periodic inventory checks or dip-sample reviews across Evidential Property Stores, including arrangements for escalation and investigation where discrepancies are identified.	2027-05-31		3	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Justice Assets Manager Paula Shea	2027-05-31
Pending Remediation	9584	WP Storage and Asset Security	In Progress	The Justice Assets Manager has agreed to investigate the status of the items not located during the Salisbury sample testing; including liaising with officers and property staff involved in the handling/guardianship of the items and ensuring system records are updated where required.	2026-09-30		2	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Justice Assets Manager Paula Shea	2026-09-30
Pending Remediation	9587	WP Storage and Asset Security	In Progress	The Head of Strategic Assets, Estates and the Justice Assets Manager have agreed to review the location, organisation and storage arrangements for CSI evidential property to improve the safe and efficient location of exhibits.	2026-10-31		2	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Head of Strategic Assets, Estates & Justice Assets Manager Conway Duncan Lindsey McCullam Paula Shea	2026-10-31
Pending Remediation	9589	WP Storage and Asset Security	In Progress	The Head of Strategic Assets, Estates has agreed to implement plans to manage evidential freezer capacity and associated resilience risks, including arrangements for freezer failure monitoring, contingency	2027-01-31		1	PS update 16/06/2026: This action was recently agreed as part of the SWAP audit findings for which the final report was published on 11 th June 2026. CD is overseeing Justice Assets until leadership is officially transferred to LMc on 01/07/2026.	Head of Strategic Assets, Estates Conway Duncan Lindsey McCullam	2027-01-31

				storage and capacity management.						
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