

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,

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.



AC Chair Keith Bellamy

Date: 25/6/26
