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Date: 03 September 2026

Dear Member

JOINT INDEPENDENT AUDIT COMMITTEE

You are requested to attend the Joint Independent Audit Committee meeting on Friday 11 September 2026 at 13:00-17:00hrs in the CCMT Meeting Room, HQ South and/or MS Teams for those unable to attend in person.

Join the meeting now
Meeting ID: 338 800 710 012 9
Passcode: SL2VM3Yc

Yours sincerely

Gillian Ormston
Chief Executive Officer

Ben Snuggs
Deputy Chief Constable

To: Members of the Joint Independent Audit Committee

Agenda Item	Timings	Page No.
PRELIMINARIES		
1. Apologies *(Dr Stephen Page - Chair)*	13:00-13:05	-
2. Minutes & Actions Part I of the JIAC Meeting on 12/06/2026 *(Dr. Stephen Page – Chair)*	13:05-13:10	4-17
REGULAR UPDATES		
3. Progress on Delivery on 2026/27 Internal Audit Plan *(Amy Shearn – verbal update)*	13:10-13:20	18-22

Agenda Item	Timings	Page No.
4. Internal audit operations update *(Martin Thornley – verbal update)*	13:20-13:25	-
5. Progress on Delivery of Agreed Actions in Internal Audit Report (*Gillian Ormston & Martin Thornley – OPCC verbal update)* *(Ali Nicholls – TVP)*	13:25-13:45	23-40
6. TVP Risk & Business Continuity update *(Ali Nicholls)*	13:45-14:00	41-75
7. OPCC Risk Register *(Gillian Ormston)*	14:00-14:10	76-81
FINAL ACCOUNTS & FINANCIAL POSITION		
8. EY Audit Report Result *(Chloe Wilkinson & Alison Kennett)*	14:10-14:25	82-137
UPDATES & REQUESTED BRIEFINGS		
9. Annual Governance Statement, reference statutory obligations *(Vicki Waskett and Alison Nicholls – verbal update)*	14:25-14:35	138-140
SUBSTANTIVE ITEMS		
10. PCC Annual Report *(Gillian Ormston)*	14:35-14:45	141-173
11. OPCC Scrutiny of Performance *(Gillian Ormston)*	14:45-15:00	174-176
BREAK 10 MINS	**15:00-15:10**	

AREAS OF RISK - DEEP DIVE	Timings	Page No.
12. Health and Safety update TVP (*ACC Murray)*	15:10-15:30	177-182
13. Accountability Mechanisms TVP *(Claire Widdison – verbal update)*	15:30-15:50	-
14. Projects and Programmes Assurance TVP *(Troy Daniels)*	15:50-16:10	183-187
15. Estates Transformation Programme TVP *(DCC Snuggs)*	16:10-16:30	188-199
16. Any other business *(Chair, Dr Stephen Page)*	16:30-16:35	-

Date of next meeting: Friday 11 December 2026 at 13:00– 17:00hrs in the CCMT Meeting Room, HQ South and/or MS Teams

MINUTES OF JOINT INDEPENDENT AUDIT COMMITTEE MEETING

HELD ON FRIDAY 12 June 2026 COMMENCING AT

13:00HRS AND CONCLUDING AT 17:00 HRS - PART I

Committee Members Present:
S Page (Chair), M Strange, K Taylor, C Westcott, L Raffellini

Present:
B Snuggs (Deputy Chief Constable, Thames Valley Police TVP)
G Ormston (Chief Executive, Office of the Police and Crime Commissioner OPCC)
M Thornley (Chief Finance Officer, OPCC)
D Murray (Assistant Chief Constable, TVP)
V Waskett (Head of Governance, OPCC)
M Lattanzio (Chief Digital & Information Officer, TVP)
C Widdison (Head of Governance and Change, TVP)
A Nicholls (Head of Strategic Governance, TVP)
K Saunderson (Head of Organisational Change, TVP)
N Shovell (Chief Internal Auditor, TVP & OPCC)
A Shearn (Principal Auditor, TVP & OPCC)
M Foley (Head of Strategic Planning, OPCC)
I McCall (Head of ICT Technical Services, TVP)
A Kennett (EY Audit)
C Wilkinson (EY Audit)
A Candalen (Head of Facilities, TVP)

J Katouzian (Governance Manager, OPCC)

Apologies – N Cornelius, S South, J Jack, T Wilson (CTC)
Observers: 1 work placement student.

PRELIMINARIES

1. Apologies and Introductions

Apologies as above. The Chair, Stephen Page (SP) welcomed Chloe Wilkinson (CWK) from EY audit as TVP's new External Audit Partner.

2. Minutes & Actions of the JIAC Meeting held on 06.03.26 (Part I)

(SP) reviewed the minutes and actions of the JIAC meeting held on 06 March 2026.

The following actions are completed and can be removed from the Action Log:

JIAC 011 + 012 + 013 + 014 + 018 + 020 + 021 + 022 + 023 + 024 + 025 + 026

Action 019 carried over to meeting 11.09.26. Action 015 is amended and carried over to the meeting 12.12.26

REGULAR UPDATES

3. Annual Report Internal Audit 2025/26. *(Neil Shovell – NS).*

Chief Internal Auditor Neil Shovell (NS) provided the meeting with an overview of the Annual Internal Audit Report.

(NS) advised that overall, the audits have proceeded well, the outcomes show improvement over the last 3-4 years.

This is Neil's last JIAC meeting before leaving the Office of the PCC at the end of June, the entire meeting wished Neil well and praised his hard work and diligent efforts, over many years, as Chief Internal Auditor. He will be greatly missed.

4. Joint Internal Audit Team contingency plans *(Neil Shovell – NS)*

Since Neil Shovell as Chief Internal Auditor is leaving the post at the end of June 2026, some contingency plans have been put in place to mitigate risks and these were discussed.

Martin Thornley (MT) advised there are standards and benchmarks that we will aim for:

- The recruitment process is underway; interviews are scheduled for 25 June.
- 24 audits are planned for this year, with a tolerance of 4 Audits. Good coverage consist of 20 audits, while carrying over low priority audits to the following year.
- Should recruitment take longer than anticipated the minimum is 15 audits.

(SP) one idea as a way of increasing the number of audits may be to task some existing internal employees to carry out audits on a project basis, though guided and supervised by the new Chief Internal Auditor. This approach can provide excellent development opportunities for high-flyers who would benefit from seeing the Force as a wider enterprise.

Gillian Ormston (GO) noted that it is important to maintain the independence of the audit, i.e. not having a Finance Officer auditing Finance functions.

(MT) we will take this suggestion on board and look at the feasibility.

(SP) the change of Chief Internal Auditor – and also a new External Audit Partner – provides a good opportunity to do a zero-based review – with the new incoming Chief Internal Auditor – of how many audits are undertaken. Reviewing the number and the scope.

Action: Review number and scope of audits undertaken – with the new Chief Internal auditor once in post. MT + LW (JIAC 027)

(SP) furthermore, also investigate the specialist skills which need to be added by employing an external specialist auditor.

Action: Review the skills required from external specialist support – with the new Chief Internal auditor once in post. MT + LW (JIAC 028)

5. Progress on the Delivery of Agreed Actions in the Internal Audit Report.
(Gillian Ormston – GO & Martin Thornley – MT, for the OPCC) (Ali Nicholls – AN, for TVP).

Chris Westcott (CW) requested that some of the charts are updated for ease of reviewing.

Ali Nichols (AN) we have already made the changes and will be moving the data to an App in future.

No Actions:

6. TVP Risk & Business Continuity update. *(Ali Nicholls – AN)*

Kay Taylor (KT) regarding lithium batteries, page red.68, will the completion of the new forensic laboratory help lower the risk? (AN) yes, it will and the improvement is around some of the transport and storage of batteries; I will take this away and provide an update.

(KT) query regarding Project Vigilant - identifying early predatory behaviour targeting women in the Nighttime Economy. The target score and target date are both *TBC*, is there a reason for this?

Ben Snuggs (BS) this is funding related, the funding has traditionally come from the Home Office, the risk is around the area of continued funding. We will come back you on this.

Action: Update the committee re: reduced risk to storage and transportation of lithium batteries. AN (JIAC 029)

Action: Update the committee re: risk to funding, risk scores and completion dates for Project Vigilant. BS (JIAC 030)

7. OPCC Risk Register. *(Gillian Ormston – GO)*

(CW) page red 100, two charts – the risk heat map, strategic risks 2 and 4 are listed, but 1,3 and 6 are not listed, however they are referred to elsewhere. Martha Foley (MF) these risks are amalgamated and are on page red 97, the diagram shows where the risks are now situated. They have been de-escalated. (CW) can it be presented differently in the future to make it easier for us and your colleagues to locate the data.

(GO) the biggest risk in funding is for SEROCU – South East Regional Crime Unit, funding is not guarantee beyond 2026. The possibility is that SEROCU moves into the National Crime Agency. The Chief Constable has written to the Home Office to request clarity and to understand the impact upon local policing.

Linda Waters (LW) all forces in the South East of England contribute toward SEROCU so any reduction in funding will affect them all.

Action: Reconfigure charts in the OPCC Risk Register for future reports. MF (JIAC 031)

8. Fire Safety Assurance – closing review *(DCC Snuggs – BS).*

The Committee discussed the progress of the Fire Safety Assurance programme. The Committee is satisfied that TVP have a proper grip on this issue with organisational changes and improvements and were briefed that TVP is now above the minimum level of compliance.

ACC Murray is providing coordination at a Gold level.

No Actions:

FINAL ACCOUNTS

9. Draft statement of accounts (incl Annual Governance Statement)
(Martin Thornley – MT & Linda Waters – LW)

(SP) how deeply are TVP using capital reserves and any underspend?

(LW), we are very strict on the use of our reserves; we are building up the estates reserve to fund, as capital, the refurbishment of our buildings. And we are building up a savings initiative to be able to invest in potential new buildings and new technologies.

There was some discussion regarding any administrative delays that may cause hold-ups in approving the process of purchasing new technologies. There were none identified, though the Committee noted it is an area worth keeping focus on should investment be needed.

The Annual Governance Statement was well received, and Vicki Waskett was complimented on the changes made to the document making it more readable.

No Actions:

10. EY Audit Plan update
(Chloe Wilkinson – CWK & Alison Kennett – AK verbal)

Chloe Wilkinson (CWK) provided the committee with a summary of the report. At a higher level the risks are consistent with the previous year. The only slight change is the risk of overvaluation of the land value – in reference to CIPFA Bulletin 22 which reassess the valuation regime for non-investment assets in the public sector.

(SP) how easy is the change in valuation regime in terms of the audit? (CWK) the intention of the bulletin is to reduce the burden upon auditing.

(SP) regarding value for money risks and benefits, do the external auditors delve into this?

(MT) the external auditors are not resourced to take on this kind of endeavour, however, we and TVP have structures, such as the efficiency board as well as internal polices, to drive forward the desire of value for money and efficiency.

(KT) gross expenditure on the provision of services is at the level of 1.8 listed in the draft report, can you provide further detail as to how these were chosen and the figures? The narrative does not reflect the numbers in the bubble? (CWK) apologies, this is an error in the document, the bubbles are the correct numbers, the narrative is slightly out of date. We will circulate an updated document.

(MS) to flag for the minutes, technology in some areas of the business is quite modern and up to date, in other areas they are older and more antiquated. It seems like a miss-match in service level?

(LW) the Aptos system is an older system and pulling off live reports can be difficult. We are working with our IT dept. looking at improving this system in the long term. But it remains an issue for us at the moment.

Action: Circulate updated report with data/narrative to match. CWK (JIAC 032)

Break 10mins

Updates and Requested Briefings

11. PEEL inspection report – deferred to next meeting
(DCC Snuggs – BS verbal update)

No Actions:

12. TVPs role in Community resilience
re: JIAC Actions 012 + 013 + 014
(DCC Snuggs – BS verbal update)

(SP) we received the Local Resilience Forum (LRF) Risk Register, the key issue for us in terms of governance is the readiness of TVP to react and deal with disasters and critical incidents and be able to have the people and the equipment in place. The Committee is seeking evidence that readiness is well governed, ie has measurable targets and is being reported against those targets. Initial conversations suggest that although there is a lot of good activity and collaborative discussions with other external parties, it is unclear how TVP demonstrates/measures readiness.

(BS) there is a LRF Risk Register and a National Risk Register where we assess the top ten risks - e.g. cyber-attack, pandemic, flooding etc - where we have a duty as first responders. TVP and other agencies are tested for readiness, with mitigations and risk management all in place. We are duty bound to have Command training. All this is managed through the Joint Operations Unit (JOU) between TVP and Hampshire, including where the risks are managed, events are monitored, testing and exercise opportunities, multi-agency interaction. All this activity is reported into a delivery group, currently Chaired by ACC Darren O'Callahan.

The delivery group then reports to the LRF, chaired by the NHS and I am the Deputy Chair. Thames Valley is a more complex area due to the size of the region and local authority structures. Our planning is as ready as it can be in terms of plans and execution.

(SP) In particular, we are looking for TVP to have a clear understanding of those capabilities required in an emergency which cannot be generated on demand and therefore require managed attention before an emergency arises. What about necessary technologies, equipment and kit, specialist persons – how is this extracted from the multi-agency work and put into practice?

(BS) the Operations Planning Unit employ Contingency Planning Officers, they manage the actions to fulfil under the Civil Contingency Act requirements, ensuring that people, equipment, alert systems, coordination are carried out. The governance of this work goes through to the ACC Operations, Darren O'Callaghan, who reports to me.

(SP) question for the PCC, do we need to change anything in the PCC's Annual Report to reflect this area? (GO) we are reviewing this area from start to finish, the PCC is currently satisfied that TVP is able to deal with public disorder, though would welcome more advice and guidance in the work of the LRF. However, the LRF is not linked in with the PCC's Office as we are not a statutory partner – though we do have a representative who sits on the LRF.

(BS) there is additional scrutiny of the LRF through the Ministry of Housing, Communities and Local Government (MHCLG).

Action: Review how the PCC provides scrutiny of resilience preparedness in TVP and what measures are used to demonstrate adequate readiness. MF (JIAC 015)

Action: Review scrutiny by MHCLG in relation to the Local Resilience Forum + TVP. MF (JIAC 033)

ANNUAL Reports (period ending 31.03)

13. Treasury Management Report
(Martin Thornley – MT)

The Chair noted the report shows excellent activity in all financial areas, good governance and excellent management control.

Some of the reports are very thorough and overly weighty and can be trimmed to make the data more accessible and easier to use as a management tool. A report more of the kind produced by a PLC business, that contains *sharp clear measured actions.*

The Committee gave advice on areas of the report that require less in-depth detail and keeping the report very much focussed on the history of the previous year and segregate that from future reporting. This allows the Committee to get a clear focus on the activity and business – for this report and all those submitted to the Committee. **Noted.**

Some more comparison data with other Police Forces would also be helpful in the report to allow for comparative analysis.

The Treasury Management Report was accepted by the Committee. The final version of the report will be included in the document bundle for publication.

Action: Forward updated final report for document bundle and publication – MT (JIAC 034)

14. CTC (Chiltern Transport Company) Annual Report
(ACC Murray – DM & Thomas Williams – TW CTC)

The Committee noted that Hertfordshire Police left the Consortium on 01 April 2026 and asked for further clarity on how this impacts TVP.

(LW) advised that the only element which remains of the contract is the telematics. We do not foresee a big impact upon TVP, and it does not affect the way we purchase vehicles.

ACC Murray (DM) – the telematics are within contract for another 18months, following this Hertfordshire will need to resource a solution themselves. The exit has been relatively smooth.

No Actions

15. **People Directorate Annual Report**
(Kate Saunderson – KS)

Kate Saunderson (KS) gave an overview of the report. Items of note include, the strengthening of governance within our People Strategy linked to the Trust and Confidence Strategy – including an action tracker and metrics. These will be monitored by our Performance Team.

Retention is also showing improvement and a reduction in demand in key areas such as recruitment, foundation and continuous learning and Tutoring Officers.

Staff wellbeing continues to be a focus; sickness data shows an ongoing increase in psychological sickness.

The 2nd National Wellbeing Survey is ongoing at the moment; it is managed and organised independently and the results with be shared with the Chief Constable and his Senior Management Team.

No Actions:

16. Health and Safety Annual Report
(Ali Nicholls – AN & Claire Widdison – CW)

Ali Nicholls (AN) gave an update on the current Health and Safety engagement work, which is increasing across the departments and teams in TVP.

There was some discussion regarding data and figures of recorded *near misses* and what defines a 'near miss' – clarity on the definition will assist the committee in understand the figures provided. (AN) will provide a definition and some background.

Action: Clarify and provide examples of 'near miss' category in the H+S report. – AN (JIAC 035)

17. Trust and Confidence Annual Report
(ACC Murray – DM)

The Committee reviewed and discussed the report submitted by ACC Murray, and noted significant progress towards goals.

The Committee noted recent events in other forces, and public disquiet over perceived imbalances in policing communities; and public concerns that in some forces there has been DEI "overcorrection" (eg a perception that there are too many DEI specialist roles). Noting that the Committee is firmly apolitical and without straying into political territory, it would be remiss if we didn't query this area as there is so much public interest. Are there areas of concern, whether accidental or otherwise, identified in TVP?

(BS) we are aware of public concerns. It does not detract from the work we have done around Trust and Confidence in defining and dealing with community issues with regard to disproportionality.

(GO) the PCC recently reviewed this matter and a year ago we conducted a re-set. We welcome the focus from ACC Murray on Trust and Confidence and *Inclusivity*, rather than DEI. Thus, making sure there is a balance across all our communities, being fair and equitable to all members of the community.

(DM) TVP is pioneering in this area and a number of forces are adopting and replicating our model and methods.

We have accepted the national Race Action Plan, but with changes and adjustments to fit our communities. Some of the polarising language in the messaging we do not use.
An example, *eliminating disproportionality* is a term used, however if we are stopping the right people for legitimate crime purposes, then we will continue doing it.

Our plan does not confine itself solely to the Black community and is much more inclusive.

Some staff members have 'Diversity' in their job title/description, but this is only a small part of their work. Yet it can lead to the wrong impression that they are hired as 'Diversity Officers'. Therefore, we are updating the job descriptions to properly reflect what they do.

18. Environmental Strategy Annual Report
(Jennifer Jack - JJ)

(MT) our approach is a joint strategy with TVP, when it comes to financial spend in environmental projects and activity, we will only do this when it is sensible to do so and on a financial basis, not a drain on resources. There are plenty of activities that we can do which have environmental benefits, without negative cost implications.

Therefore, our approach is to take actions that have both environmental and financial benefits.

No Actions:

19. Any Other Business 16:30 -16:35 ***(Chair, Dr Stephen Page)***

- **Item AOB. Statutory obligation update** ***(Vicki Waskett + Chris Westcott)***

Vicki Waskett (VW) – we recently held a meeting to go through our statutory obligations.
We put them all together in one spreadsheet using Power Bi – so a good tidying up exercise.
There are no outstanding concerns regarding the Statutory obligations.

The Committee would appreciate a verbal update on the Annual Governance Statement at the next meeting.

Action: Annual governance Statement verbal update at the next meeting. VW + AN (JIAC 036)

- **Annual Reports**

The Chair (SP) raised the question of whether the Committee receives the right set of annual reports, in support of the Committee's focus on risk. For example, an annual report from the Professional Standards Department would be appropriate given that its work deals with

organisational risks and threats. What other business critical activities that affect risk and reputation should the Committee be receiving reports from? We request that (BS) and (GO) review the Annual reports submitted for the next meeting.

Action: Review the Annual reports submitted to the Committee to ensure that they are appropriate and cover areas of the business most affected by risk and reputational harm. MF + CWI (JIAC 037)

- **2 items JK housekeeping**

Jim Katouzian (JK) 1. gave an update on the dates and times of future meetings. 2. Reminded the attendees that any data or information which is Operationally sensitive and/or confidential (not for publication) **must be included in the Part II section of the meeting.**

The meeting concluded at 16:28
Part II – Confidential 16:28-17:00

Date of next meeting: Friday 11 September 2026 at 1300-17:00hrs to be held in the CCMT Conference Room, HQ South/MS Teams

JIAC – Actions Updates for the Main Meeting 11.09.26

Black = completed
Amber = in progress
Red = outstanding

JIAC 038 *Clarify from the Risk register whole systems loss and recovery risk and mitigation. Action Owner Mike Lattanzio*

A review of ICT disaster recovery and resilience arrangements has confirmed that while substantial technical recovery and resilience controls are in place, there are opportunities to strengthen the formal documentation of recovery time objectives and recovery sequencing for critical services.

Specifically, Priority 1 systems have been identified and mission-critical services are documented; however, Recovery Time Objectives (RTOs), Recovery Point Objectives (RPOs), and a formally agreed recovery sequence aligned to business priorities are not yet consistently defined across all services.

To address this, ICT is developing a Business Criticality Driven Asset Management and Resilience Framework which will establish recovery objectives, dependency mapping, recovery sequencing, governance, and assurance arrangements. Progress is being tracked through the Cyber Threat Response Management Board to validate critical services, system dependencies, and recovery priorities, this work will strengthen the organisation's ability to manage and recover from major cyber incidents, including a significant phishing or ransomware attack, and ensure recovery arrangements are aligned to operational business requirements. I am expecting to prioritise RTO and sequencing to be defined in next few weeks.

RAG/Assurance Position: *Amber* - Current recovery capabilities provide operational resilience, but formalisation of recovery objectives, prioritisation, and governance is required to provide greater assurance of recovery times following a major system compromise – this is being reflected in the corporate risk.

In addition to the above Jim, although it wasn't minuted I do seem to remember Stephen asking – "What level of external scrutiny and/or assurance is placed on the SYAP process?"

I have engaged with our assessors and have the following response.

Response

"SyAP is bespoke to policing and based on the NIST Cyber Security Framework, it was selected due to the poor maturity of national governance for forces at the time but also provides a translation service into the NCSC's Cyber Assurance Framework reporting if needed (PDS do this nationally to the Home Office as the lead government department for policing).

When SyAP was designed, the PDS Team engaged at length with NCSC who were content with the proposed solution. The implementation of SyAP was also reviewed as part of the HMIC audit and there is planning underway for a review of the risk and assurance framework in policing to be reviewed against by NCSC in the next 12 months."

I hope this gives JIAC a level of assurance that the process is independently assessed also.

JIAC 036 *Annual governance Statement verbal update (statutory obligations) at the next meeting 11.09.26:* Action Owners Vicki Waskett + Ali Nicholls.
The *Dashboard* + update is in the document bundle for 11.09.26, Agenda item9.

JIAC 032 *Circulate updated report with data/narrative aligned:*
Action Owner Chloe Wilkinson - Updated report provided 24.08.26

JIAC 031 *Reconfigure charts in the OPCC Risk Register for future reports.*
Action Owner Martha Foley. Completed for next meeting 11.09.26

JIAC 019 *Provide the committee with an update on business and IT continuity, referencing the Force's current assessment of the Minimal Viable Enterprise and whether TVP's resilience plans would get them there after a major disruption. Action Owner Ali Nicholls*

Work is underway to review and refresh Thames Valley Police's critical operational and corporate activities through the completion of Business Impact Assessments (BIAs). Following agreement with Local Command Unit Chief Superintendents on the approach, BIA workshops are commencing and are expected to be completed by the end of the year. This is the last area of work to complete the Force's BIA's and was delayed slightly due to our PEEL inspection and the peak summer demand.

The outputs from this work will provide an updated assessment of the Force's critical activities, recovery priorities, Recovery Time Objectives (RTOs), and Maximum Tolerable Periods of Disruption (MTPDs). This information will be used to validate whether existing Business Continuity and IT Disaster Recovery arrangements would support the restoration of essential policing services following a major disruption and to identify any gaps requiring further mitigation. In parallel, the Business Continuity and IT teams are working collaboratively to strengthen assurance arrangements and align recovery planning with the updated critical activity assessment and we are currently working on agree the data we need.

JIAC 035 *Clarify and provide examples of 'near miss' category in the H+S report.*
Action Owner Ali Nicholls:

A near miss is an unplanned event that did not result in injury, ill health, damage, or loss, but had the clear potential to do so. Unlike accidents, where harm occurs, or dangerous occurrences, which involve specified serious events that may require regulatory reporting, near misses are characterised by the absence of actual harm despite the presence of a credible risk.

Examples of near misses within TVP Operations include:

- Defective personal protective equipment (PPE) identified prior to use.
- Potential exposure to bloodborne pathogens from bodily fluids or sharps where no injury, transmission, or contamination occurred.
- Police or fleet vehicles narrowly avoiding a collision.
- Slip or trip hazards identified and removed before an incident occurred.
- Procedural or control weaknesses identified during operational activities, exercises, or training events.

Near miss reporting is a key component of proactive health and safety management. It enables us to identify hazards, weaknesses in controls, and emerging risks before they result in harm. Effective reporting and investigation of near misses provide valuable learning opportunities, support trend analysis, and allows us to assess whether existing controls remain effective.

A strong near miss reporting culture should be viewed positively. Higher levels of reporting often indicate greater workforce engagement, improved risk awareness, and a willingness to learn from events before they escalate into more serious incidents.

Near miss reporting provides an early warning system for potential failures within operational processes, equipment, environments, or behaviours. By identifying and addressing these events promptly, we can strengthen control measures, reduce risk exposure, and prevent future accidents, injuries, or losses.

JIAC 029 *Update the committee re: reduced risk to storage and transportation of lithium batteries.*
Action Owner Ali Nicholls

The risk for the Bicester new build will be reduced based on visibility of the fire plans and the addition of new storage cabinets. There is ongoing work to reduce the wider lithium battery risk.

JIAC 015 Review how the PCC provides scrutiny of resilience preparedness in TVP and what measures are used to demonstrate adequate readiness. Action Owner Martha Foley **(due 12.12.26)**

JIAC 027 Review number and scope of audits undertaken – with the new Chief Internal auditor once in post. Action Owners Linda Waters and Martin Thornley. **(due 12.12.26)**

JIAC 028 Review the skills required from external specialist support – with the new Chief Internal auditor once in post. Action Owners Linda Waters and Martin Thornley. **(due 12.12.26)**

JIAC 033 Review scrutiny by MHCLG in reference to the LRF + TVP. Action Owner Martha Foley **(due 12.12.26)**

JIAC 037 Review the Annual reports submitted to the Committee to ensure that they are appropriate and cover the areas of the business most affected by risk and reputational harm. Action Owners Martha Foley + Claire Widdison

JIAC 030 Update the committee re: risk to funding, risk scores and completion dates Project Vigilant. Action Owner DCC Snuggs

End.

Joint Independent Audit Committee
Action Log (2026)

ID	Date of Entry	Summary of agreed action	Person responsible for action	Status	Deadline	Date complete - Update on Action
JIAC 001	15.12.25	Actions memo to be in numerical order and include all actions on this list	Jim Katouzian	Complete	06.03.26	updated for next meeting
JIAC 002	15.12.25	Provide data on the number and % of mediation cases resolved, that do not return as repeat cases	Helen Wake	Complete	06.03.26	info provided 21.01.26
JIAC 003	15.12.25	Clarification on the data behind 43% closed cases with mediators involved	Helen Wake	Complete	06.03.26	info provided 21.01.26
JIAC 004	15.12.25	Provide updates regarding outstanding ICT actions and due dates	Mike Lattanzio	Complete	06.03.26	info provided 20.02.26
JIAC 005	15.12.25	Provide list of 19 most critical business activities	Ali Nicholls	Complete	06.03.26	info provided 23.02.26
JIAC 006	15.12.25	Clarify risks vs issue in the OPCC Risk Register	Gillian Ormston	Complete	06.03.26	updated for next meeting
JIAC 007	15.12.25	Update JIAC when the Fire Service has carried out a review of TVP's fire safety	Ben Snuggs	Complete	06.03.26	info provided 06.03.26
JIAC 008	15.12.25	Review statement of accounts for approval	Stephen Page	Complete	06.03.26	Completed
JIAC 009	15.12.25	Amend the RACI Matrix to include accountable for operational matters	Gillian Ormston	Complete	06.03.26	updated for next meeting
JIAC 010	15.12.25	Amend the tables so they match in font and style	Gillian Ormston	Complete	06.03.26	updated for next meeting
JIAC 011	15.12.25	Forward to the committee latest 2025 Risk Register Local Resilience Forum	Ben Snuggs	Complete	06.03.26	info provided 30.03.26
JIAC 012	15.12.25	Update the committee on the top 10 threats involving the local resilence forum	Ben Snuggs	Complete	06.03.26	agenda item 11 12.06.26
JIAC 013	15.12.25	TVP to review business resilience taking into account disaster preparations	Ben Snuggs	Complete	06.03.26	agenda item 11 12.06.26
JIAC 014	15.12.25	TVP to confirm that there is a comprehensive and active process to ensure that capabilities required in	Ben Snuggs	Complete	06.03.26	agenda item 11 12.06.26
JIAC 015	15.12.25	Review how the PCC provides scrutiny of resilience preparedness in TVP and what measures are use	Martha Foley	In progress	12.12.26	in progress
JIAC 016	15.12.25	Share final version of Medium Term Financial Statement	Linda Waters	Complete	06.03.26	info provided 15.12.25
JIAC 017	15.12.25	Analysis of Special Constable survey responses regarding being valued	Nicky Cornelius	Complete	06.03.26	info provided 18.02.26
JIAC 018	15.12.25	Update JIAC on emerging views about strategic deployment of Specials into areas other than Respons	Ben Snuggs	Complete	06.03.26	info provided 23.04.26
JIAC 019	09.03.26	Provide the committee with an update on business and IT continuity, referencing the Force's current a	Ali Nicholls	Complete	11.09.26	Info provided 03.09.26
JIAC 020	09.03.26	Update the next meeting with the current policy, compliance levels, and usage of memory sticks	Mike Lattanzio	Complete	12.06.26	info provided 20.04.26
JIAC 021	09.03.26	OPCC to assess risks at or beyond the maximum tolerable status	Martha Foley	Complete	12.06.26	Info provided 12.06.26
JIAC 022	09.03.26	Provide the Committee with the guidance document for the strategic risk assessment	Natalie Langton	Complete	12.06.26	info provided 02.06.26
JIAC 023	09.03.26	Clarify and update the risk assessments for Cyber Security	Ali Nicholls	Complete	12.06.26	info provided 02.06.26
JIAC 024	09.03.26	Update definition on P.182 Accountability of JIAC	Vicki Waskett	Complete	12.06.26	info provided 12.06.26
JIAC 025	09.03.26	Review and widen stakeholder engagement	Gillian Ormston	Complete	12.06.26	info provided 12.06.26
JIAC 026	09.03.26	provide the committee with a short paper re: Statutory Obligations Audit	Vicki Waskett	Complete	12.06.26	Info provided 12.06.26
JIAC 027	15.06.26	Review number and scope of audits undertaken – with the new Chief Internal auditor once in post	Martin Thornley + Linda Waters	In progress	12.12.26	in progress
JIAC 028	15.06.26	Review the skills required from external specialist support – with the new Chief Internal auditor once	Martin Thornley + Linda Waters	In progress	12.12.26	in progress
JIAC 029	15.06.26	Update the committee re: reduced risk to storage and transportation of lithium batteries	Ali Nicholls	Complete	11.09.26	Info provided 03.09.26
JIAC 030	15.06.26	Update the committee re: risk to funding, risk scores and completion dates Project Vigilant	Ben Snuggs	Open	11.09.26	
JIAC 031	15.06.26	Reconfigure charts in the OPCC Risk Register for future reports	Martha Foley	Complete	11.09.26	updated for next meeting
JIAC 032	15.06.26	Circulate updated report with data/narrative aligned	Chloe Wilkinson	Complete	11.09.26	Info provided 24.08.26
JIAC 033	15.06.26	Review scrutiny by MHCLG in reference to the LRF + TVP	Martha Foley	In progress	12.12.26	in progress
JIAC 034	15.06.26	Forward updated final report for document bundle and publication	Martin Thornley	Complete	11.09.26	sent to JK 20.06.26
JIAC 035	15.06.26	Clarify and provide examples of 'near miss' category in the H+S report	Ali Nicholls	Complete	11.09.26	Info provided 03.09.26
JIAC 036	15.06.26	Annual governance Statement verbal update (statutory obligations) at the next meeting 11.09.26	Vicki Waskett + Ali Nicholls	Complete	11.09.26	Info provided 24.08.26
JIAC 037	15.06.26	Review the Annual reports submitted to the Committee to ensure that they are appropriate and cover t	Martha Foley + Claire Widdison	In progress	11.09.26	in progress
JIAC 038	15.06.26	Clarify from the Risk register whole systems loss and recovery risk and mitigation.	Mike Lattanzio	Complete	11.09.26	Info provided 11.08.26

JOINT INDEPENDENT AUDIT COMMITTEE

Title:	2026/27 Joint Internal Audit Plan Delivery
Recommendation:	The Committee is requested to note the report.
Officer's Approvals:	
PCC Chief Finance Officer	01 September 2026
TVP Chief Finance Officer	02 September 2026

1. Introduction and Background

1.1 The report provides details on the progress made in delivering the 2026/27 Joint Internal Audit Plan for TVP and the OPCC and any findings arising from the audits that have been completed.

2. Audit Resources

2.1 The original 2026/27 Internal Audit Strategy and Plan identified the team's resources for the year as the Chief Internal Auditor and Principal Auditor. However, with the previous Chief Internal Auditor having left in June, a review of the plan, priorities and resources was presented to the JIAC at the previous meeting. A verbal update on the current position in terms of recruitment and resources will be provided by the PCC Chief Finance Officer later in this meeting.

3. 2026/27 Audit Plan Status and Changes

3.1 There have been no changes to the 2026/27 Joint Internal Audit Plan since the previous JIAC meeting.

3.2 The progress made in delivering the 2026/27 Joint Internal Audit Plan is detailed in Appendix A. This includes the status of each review, the high-level scope (where agreed) and the assurance outcome (where reported). Since the previous meeting, the following audits have been completed:

<u>Substantial / Reasonable Assurance</u>

- OPCC Budget Monitoring and Treasury Management (substantial assurance): The audit reviewed the OPCC's processes for managing their controlled expenditure budget and their general approach to treasury management. The budget monitoring arrangements received a reasonable assurance rating whilst the treasury management processes received a substantial assurance rating.
- Violence Against Women and Girls (reasonable assurance): The audit reviewed Thames Valley's overall approach for improving Violence Against Women and Girls outcomes. Both areas in terms of the Force's strategy and approach and their governance and assurance arrangements received reasonable assurance outcomes.
- Grievance Procedure (CTPSE / SEROCU) (reasonable assurance): The region is focussing on making overall improvements to their grievance procedures, processes and governance. In reviewing the planned changes, the policy and procedures, process application and adherence and the monitoring and governance all received reasonable assurance outcomes.

3.3 Copies of the Final Audit Report (Executive Summary) for all completed audits have been circulated to the JIAC members, in advance of the meeting.

4. 2026/27 Performance Indicators

4.1 Local performance indicators are used by the team to ensure audits are completed promptly and to an acceptable standard. See Appendix B for the team's current Performance Dashboard 2026/27.

5. International Standards for the Professional Practice of Internal Auditing

5.1 During the 2025 JIAC meetings, comprehensive updates on the revised International Standards for the Professional Practice of Internal Auditing (IPPF), which includes the Global Internal Audit Standards (GIAS), were provided. This included a summary of the Joint Internal Audit Team's (JIAT) conformance with the revised standards and any areas for improvement.

5.2 Standard 8.3 (Quality) of the GIAS requires the team to maintain a Quality Assurance and Improvement Programme (QAIP), which includes the outcome of any internal assessment. All the actions within the team's QAIP were completed by March 2026.

6. Fraud

6.1 The data matches for the 2024/25 NFI have been received and reviewed by the relevant Force teams. No significant outcomes or process issues were noted that require reporting to the JIAC.

6.2 The communication exercise for the 2026/27 NFI exercise is underway, and the relevant data is due to be submitted during October. Any matches are expected to be received in late 2026/early 2027.

6.3 The Joint Internal Audit Team have liaised with the Professional Standards Department (PSD) and Corporate Finance and there have not been any instances of fraud that have needed to be notified to the team since the previous JIAC meeting. As noted previously, these matters are discussed at the quarterly Fraud Group, which is attended by PSD, Corporate Finance, Internal Audit and the OPCC.

APPENDIX A

2026/27 Joint Internal Audit Plan

Org.	Force CCMT / OPCC COG Lead	Audit Review	Scope	Assurance	Overall Assurance	Status	Days
TVP	DCC	Business Continuity	TBC	TBC	TBC	To Start	11
		Health and Safety	TBC	TBC	TBC	To Start	11
		Property Services Transformation	TBC	TBC	TBC	To Start	12
	Legitimacy and Public Value	Enabling Services Programme	TBC	TBC	TBC	To Start	13
		TVP Fleet Management	Fleet Utilisation	TBC	TBC	Exit meeting	11
			Scheduling of Servicing, Maintenance and Repairs	TBC			
	Crime and Criminal Justice	Family Courts Arrangements	TBC	TBC	TBC	To Start	11
		Firearms Licencing	Force Approach	TBC	TBC	Testing	12
			Performance Monitoring	TBC			
			Governance and Oversight	TBC			
		Multi Agency Safeguarding Hub / MARAC Arrangements	TBC	TBC	TBC	To Start	12
		Violence Against Women and Girls	**Strategy and Force Approach**	**Reasonable**	**Reasonable**	**Complete**	**11**
			Governance and Assurance	**Reasonable**			
	Local Policing	AIU Next Steps Programme	TBC	TBC	TBC	To Start	12
		Anti-Social Behaviour	TBC	TBC	TBC	To Start	11
		Mental Health (Right Care, Right Person)	Contact Management Process	TBC	TBC	Exit meeting	12
			Critical Incident Review and Learning	TBC			
			Governance and Oversight	TBC			
	Regional Counter Terrorism and Organised Crime	**Grievance Procedure (CTPSE / SEROCU)**	**Policy and Procedures**	**Reasonable**	**Reasonable**	**Complete**	**10**
			Process Application and Adherence	**Reasonable**			
			Monitoring and Governance	**Reasonable**			
		Shared Situational Awareness System Programme	TBC	TBC	TBC	To Start	11
	Finance	Contract Management Arrangements	TBC	TBC	TBC	To Start	11
		Key Financial Controls	TBC	TBC	TBC	To Start	13
	Digital and Information	Artificial Intelligence (User Adoption Mechanics)	TBC	TBC	TBC	To Start	11
		Cyber Attack Recovery	TBC	TBC	TBC	Scoping	11
		Digital Transformation Delivery	TBC	TBC	TBC	To Start	10

Org.	Force CCMT / OPCC COG Lead	Audit Review	Scope	Assurance	Overall Assurance	Status	Days
	People	Employment Tribunal Governance Arrangements	TBC	TBC	TBC	To Start	11
		Joiners, Leavers and Movers	TBC	TBC	TBC	Scoping	11
OPCC	**OPCC**	Independent Oversight and Scrutiny Arrangements	TBC	TBC	TBC	To Start	11
		OPCC Budget Monitoring and Treasury Management	**Budget Monitoring Arrangements**	**Reasonable**	**Substantial**	**Complete**	**10**
			Treasury Management Processes	**Substantial**			
N/A	**General**	Sources of Assurance	Additional Sources of Assurance	N/A	N/A	To Start	3
						TOTAL	**262**

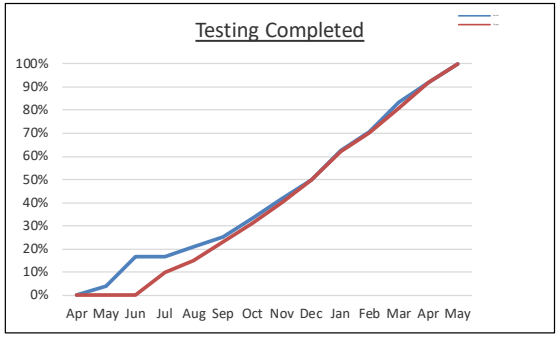
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control 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.
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.
Minimal	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.

APPENDIX B

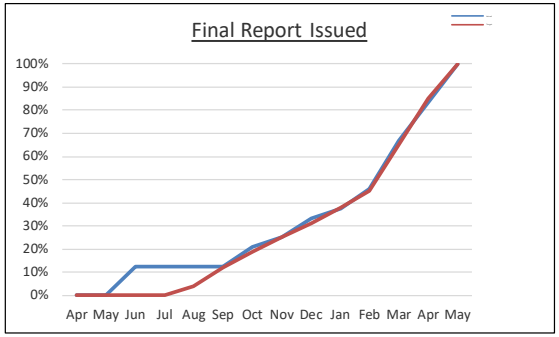
Joint Internal Audit Service: Performance Dashboard 2026/27

Joint Internal Audit Service: Performance Dashboard 2026/27

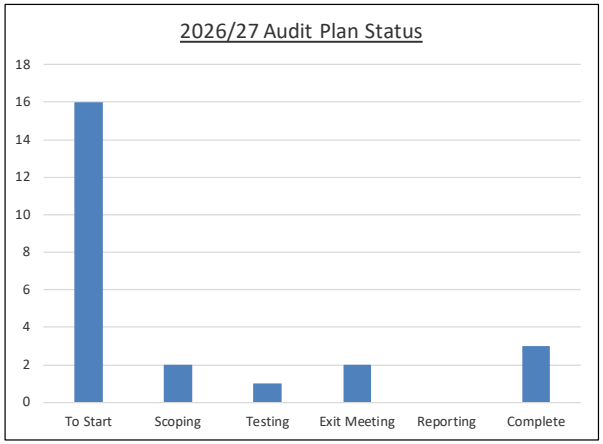
Ref.	1	Audits	Testing Completed		
PI	Testing Completed	24	Actual No.	Actual %	Target %
Target	By July: 10%	Apr	0	0%	0%
	By November: 40%	May	1	4%	0%
	By February: 70%	Jun	4	17%	0%
	By May: 100%	Jul	**4**	**17%**	**10%**
Comments		Aug	5	21%	15%
Of the five audits where testing is complete, four were within target (i.e. 4 x the day allocation). The one that was outside target was over by 23 days.		Sep	6	25%	23%
		Oct	8	33%	31%
		Nov	**10**	**42%**	**40%**
		Dec	12	50%	50%
		Jan	15	63%	62%
		Feb	**17**	**71%**	**70%**
		Mar	20	83%	81%
		Apr	22	92%	92%
		May	**24**	**100%**	**100%**



Ref.	2	Audits	Final Report Issued		
PI	Final Report Issued	24	Actual No.	Actual %	Target %
Target	By July: 0%	Apr	0	0%	0%
	By November: 25%	May	0	0%	0%
	By February: 45%	Jun	3	13%	0%
	By May: 100%	Jul	**3**	**13%**	**0%**
Comments		Aug	3	13%	4%
Of the three audits where the final report has been issued, these were all within target (i.e. 40 days from exit meeting).		Sep	3	13%	12%
		Oct	5	21%	19%
		Nov	**6**	**25%**	**25%**
		Dec	8	33%	31%
		Jan	9	38%	38%
		Feb	**11**	**46%**	**45%**
		Mar	16	67%	65%
		Apr	20	83%	85%
		May	**24**	**100%**	**100%**



Ref.	3	Audit Status	No.	%
PI	Joint Internal Audit Plan Delivered	To Start	16	67%
Target	Each audit review completed, excluding any agreed changes (i.e. removed audits): 100%	Scoping	2	8%
		Testing	1	4%
		Exit Meeting	2	8%
		Reporting	0	0%
		Complete	3	13%
Comments		TOTAL	24	100%
The current status of each audit is noted above.				



Ref.	4
PI	Annual Internal Audit Quality Questionnaire Outcome
Target	Responses who agree or tended to agree with the statements (excluding "unable to comment" answers): 95%
Comments	The Annual Internal Audit Quality Questionnaire will be issued in May 2027 with the results included in the Annual Report.

Ref.	5
PI	Conform with the Global Internal Audit Standards
Target	Complete an annual self-assessment and ensure conformance with the standards, with any non-conformance being endorsed by the necessary governance forum: 100%
Comments	An annual self-assessment is conducted in February each year with the outcome being reported as part of the Audit Strategy and Joint Internal Audit Plan.

Disclaimer: Any matters arising as a result of the audits are only those which have been identified during the course of the work undertaken and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that could be made. It is emphasised that the responsibility for the maintenance of a sound system of management control rests with management and that the work performed by the Joint Internal Audit Team on the internal control system should not be relied upon to identify all system weaknesses that may exist. However, audit procedures are designed so that any material weaknesses in management control have a reasonable chance of discovery. Effective implementation of management actions is important for the maintenance of a reliable management control system.

JOINT INDEPENDENT AUDIT COMMITTEE

11th September 2026

Audit Actions

Progress on delivery of agreed actions in Internal Audit reports

1 Executive Summary

The total number of outstanding audit actions has reduced by 17% during the quarter, from 173 to 144, with 83 actions completed. While a small increase in overdue actions has been recorded over the summer period, progress continues to be made in reducing the overall action backlog and management teams remain engaged in progressing agreed improvements.

- **Total actions:** ↓ **-29** (from 173 to 144)
- **Overdue actions:** ↑ **+5** (from 34 to 39)
- **P1 overdue actions:** ↑ **+3** (from 22 to 25)
- **P2 overdue actions:** ↑ +**2** (from 12 to 14)

Trends

Metric	Last quarter	This quarter	Change (+/-)
Total audit actions	**173**	**144**	**-29**
New actions raised	**97**	**19**	**-78**
Actions completed	**110**	**83**	**-27**
Total overdue actions	**34**	**39**	**+5**
Overdue priority 1 actions	**22**	**25**	**+3**
Overdue priority 2 actions	**12**	**14**	**+2**

Overall assessment

The overall number of outstanding audit actions continues to reduce, with 83 actions closed during the quarter and a net reduction of 29 actions across the tracker.

A modest increase in overdue actions has been recorded, reflecting a combination of revised implementation timescales and slower progress during the summer period. However, management teams continue to provide updates and revised delivery plans for outstanding actions.

Strategic Governance (SGU) and Internal Audit will continue to monitor overdue Priority 1 and Priority 2 actions through established governance arrangements to ensure risks remain visible and progress is maintained.

Assurance position

Whilst there has been a slight increase in overdue actions this quarter, the continued reduction in the overall number of outstanding actions, together with active management oversight, provides assurance that agreed audit recommendations continue to be progressed. We will maintain enhanced monitoring of long-overdue Priority 1 actions and seek escalation through the appropriate governance routes where progress is not being achieved

2 Introduction and background

The report provides details of the progress made by managers in delivering the agreed actions in internal audit reports.

3 Issues for consideration

Closed audit reports, since the last JIAC, which will be removed from the tracker:

- Change of Circumstances (Flexi-Working / Acting Up)
- Custody 2030 Programme Delivery
- Freedom of Information Requests
- TVP Financial Investigations

New audit reports issued since the last JIAC:

- Grievance Procedure
- Violence Against Women and Girls

Appendix 1

Shows the overdue audit actions, by audit, in relation to audits conducted during the years 2021/22 to 2025/26. It shows that in total there were 39 overdue actions, arising from 19 separate audits.

- Charts one to four show the total overdue actions for each audit, including the breakdown of P1s and P2s of audits that have a **Limited** Report Rating, open and complete.
- Charts five to eight the total overdue outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Reasonable** Report Rating, open and complete.
- Charts nine to eleven show the total overdue outstanding actions for each audit, including the breakdown of P1s and P2s of audits that have a **Substantial** Report Rating, open and complete. No actions were complete within this report rating for this quarter.

The charts on the left indicate the position at the last report in June 2026 of all actions due before, and including by, 30th April 2026. The charts on the right indicate the position of all actions due before, and including by, 31st July 2026.

Appendix 2

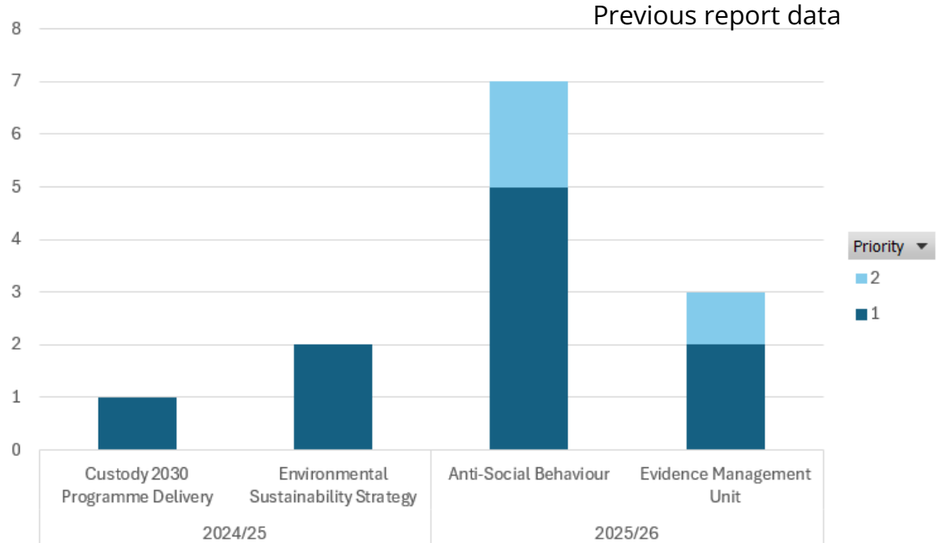
Sets out the information provided by managers in respect of all priority one actions that are overdue and any priority two actions which are overdue by nine months or more. It includes all agreed actions that should have been completed by 31st July. The information is based on responses from managers received up to and including 28th August.

Appendix 1 – <u>Overdue actions as at 31st July</u>

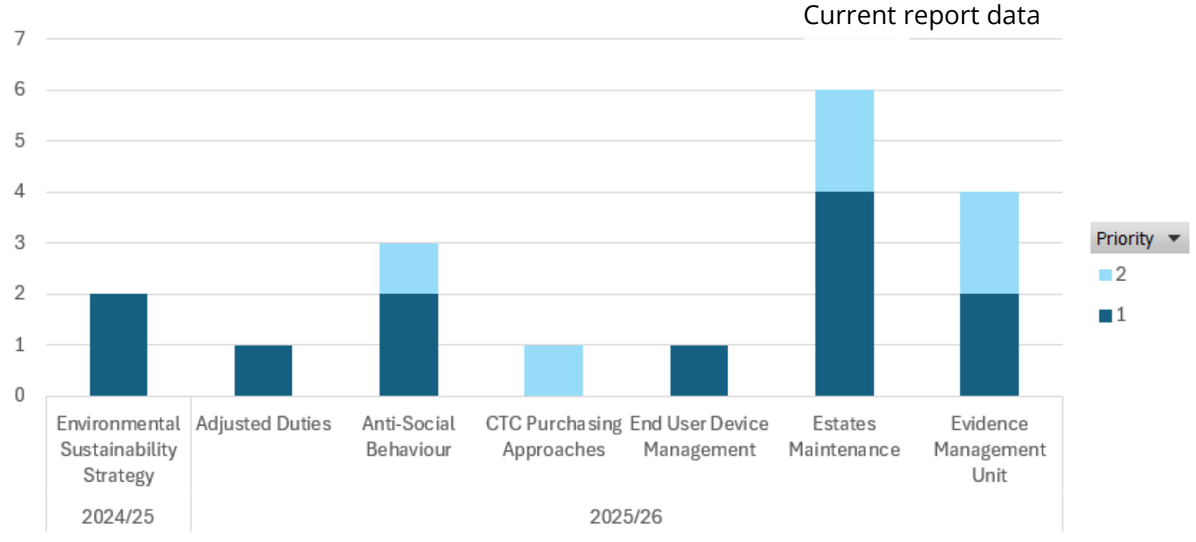
Report Rating - Limited

Open

Previous report data

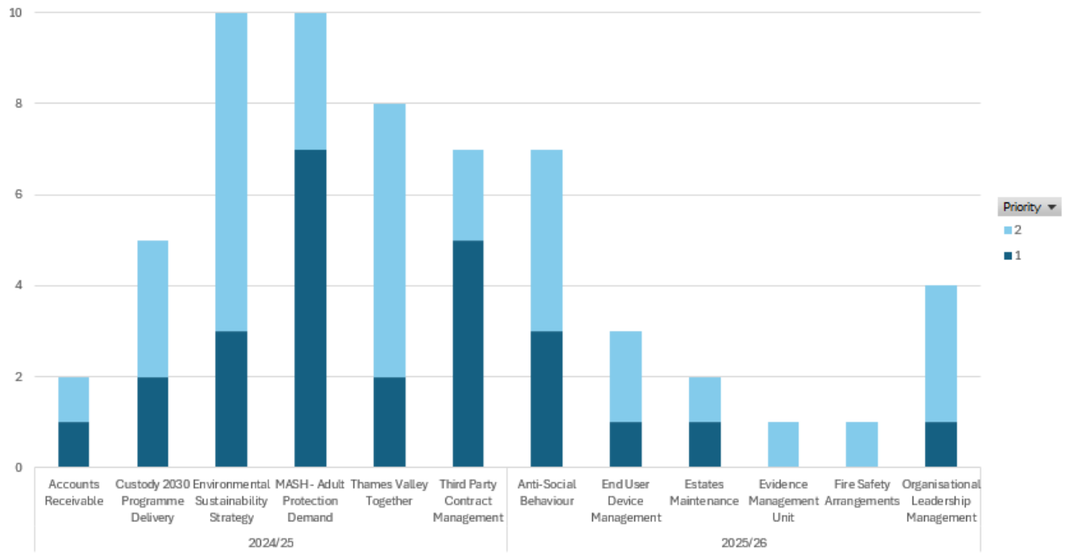


Current report data

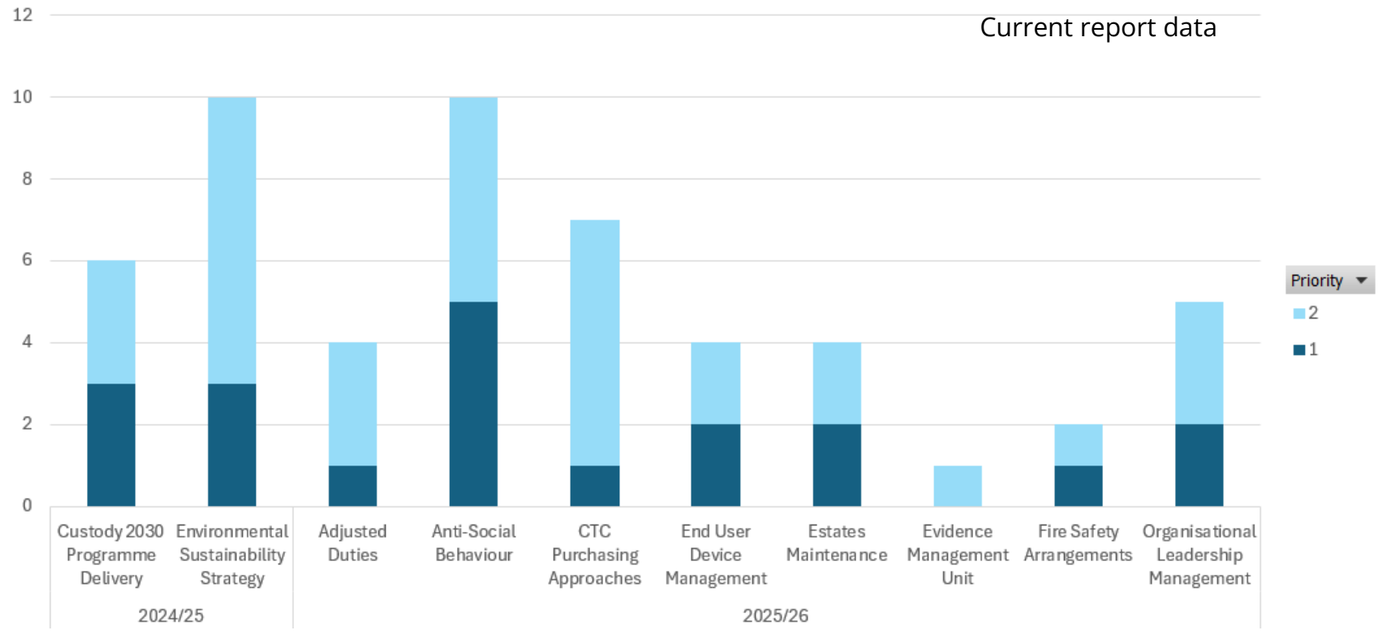


Complete

Previous report data



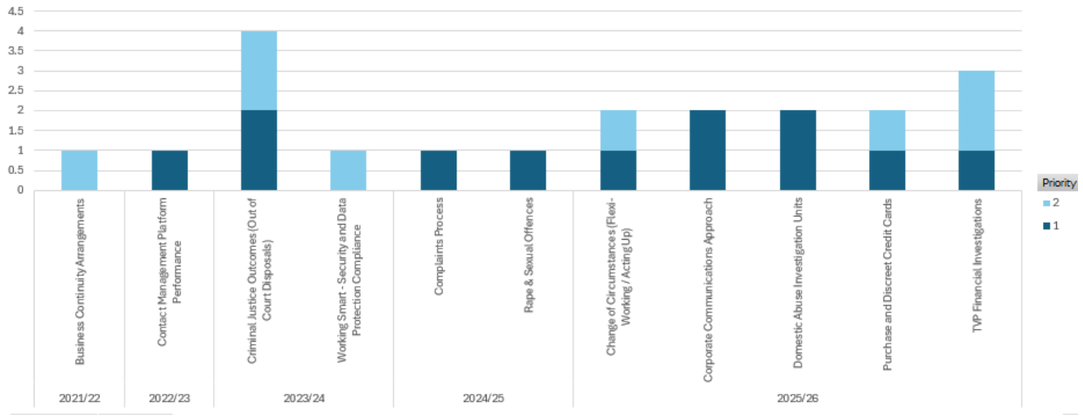
Current report data



Report Rating - Reasonable

Open

Previous report data



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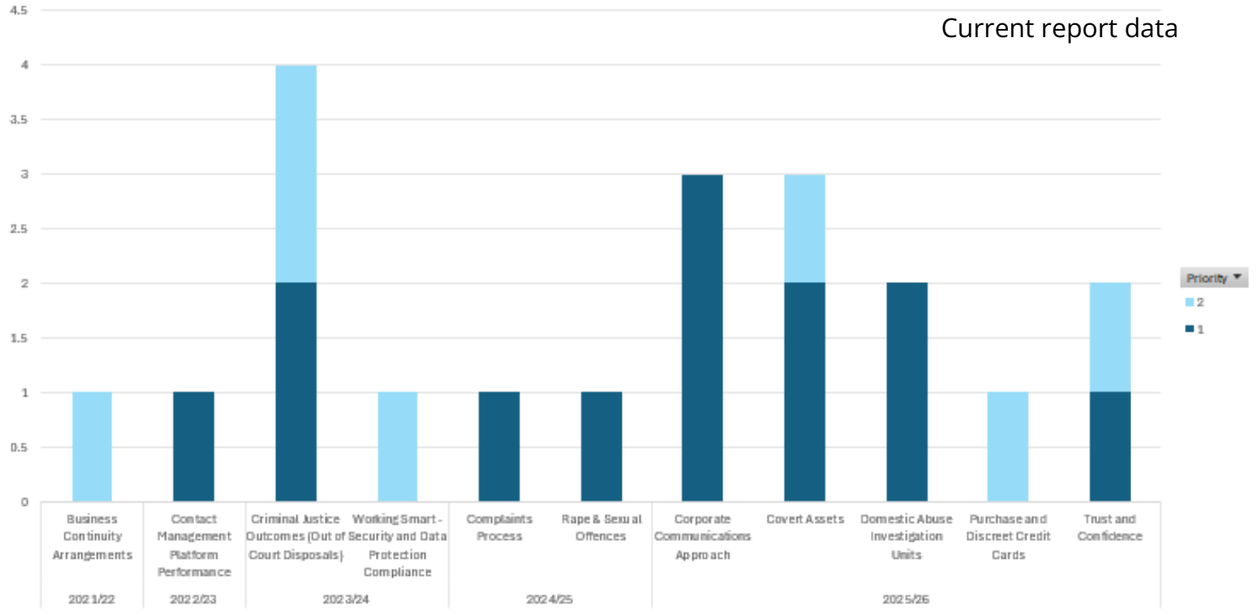
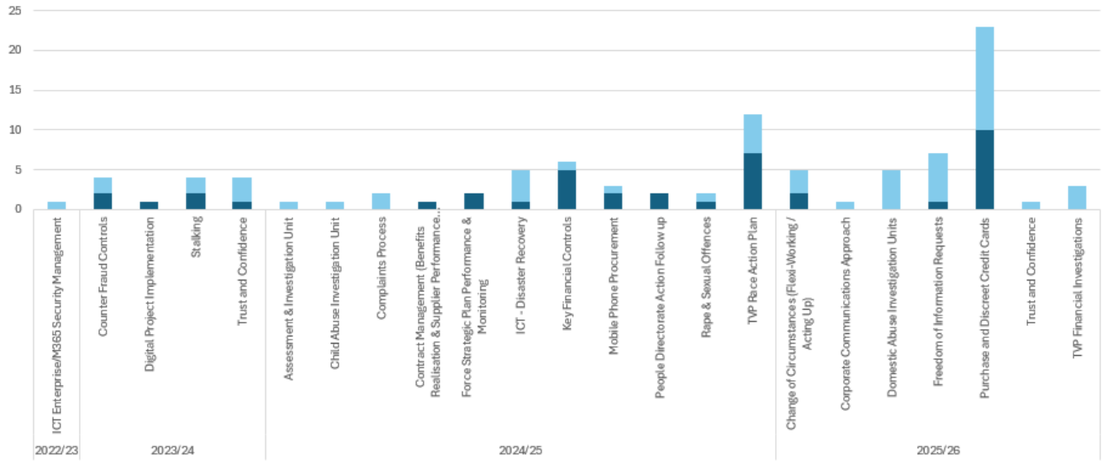


Complete

Previous report data



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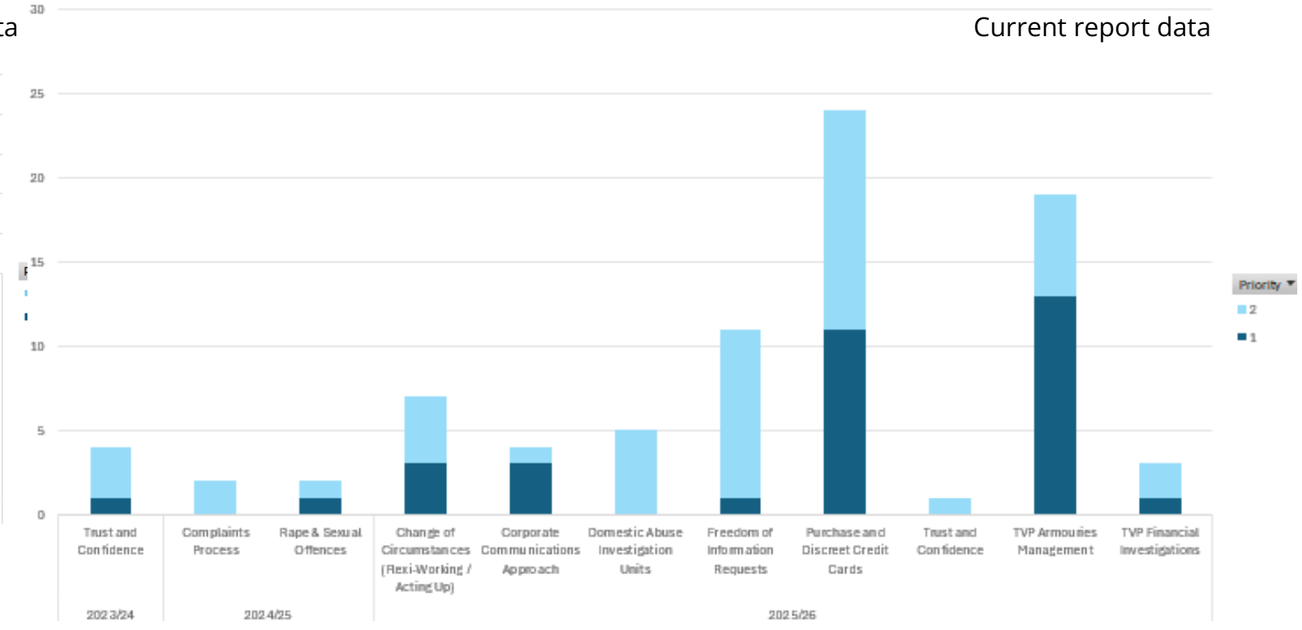
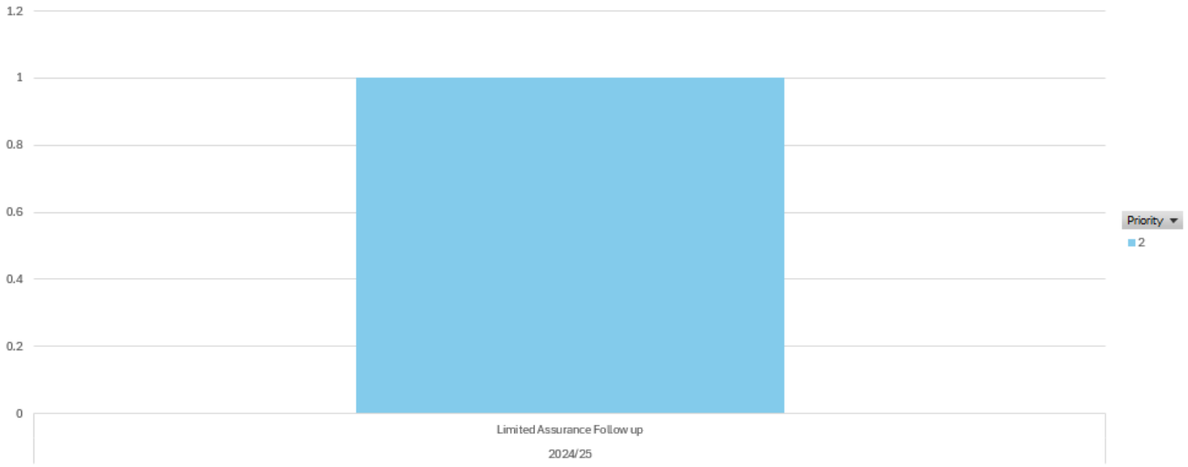


Report Rating - Substantial

Open

Previous report data



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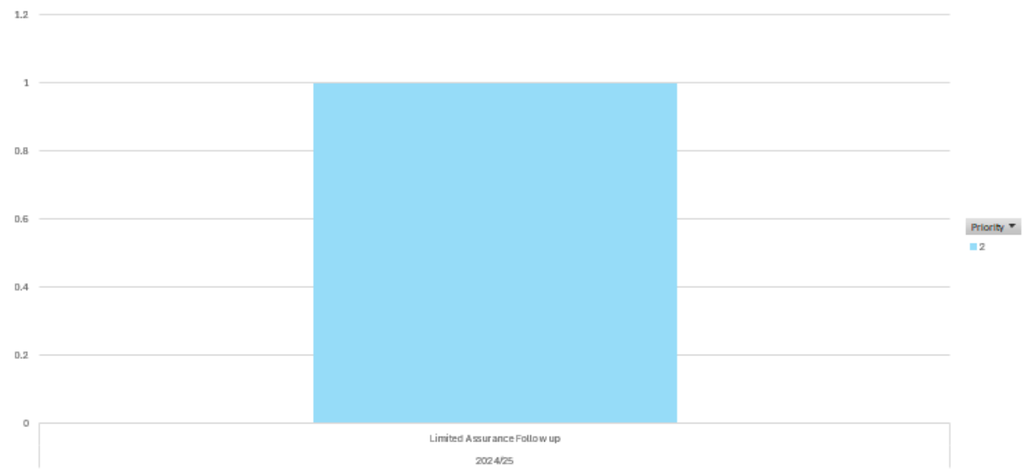
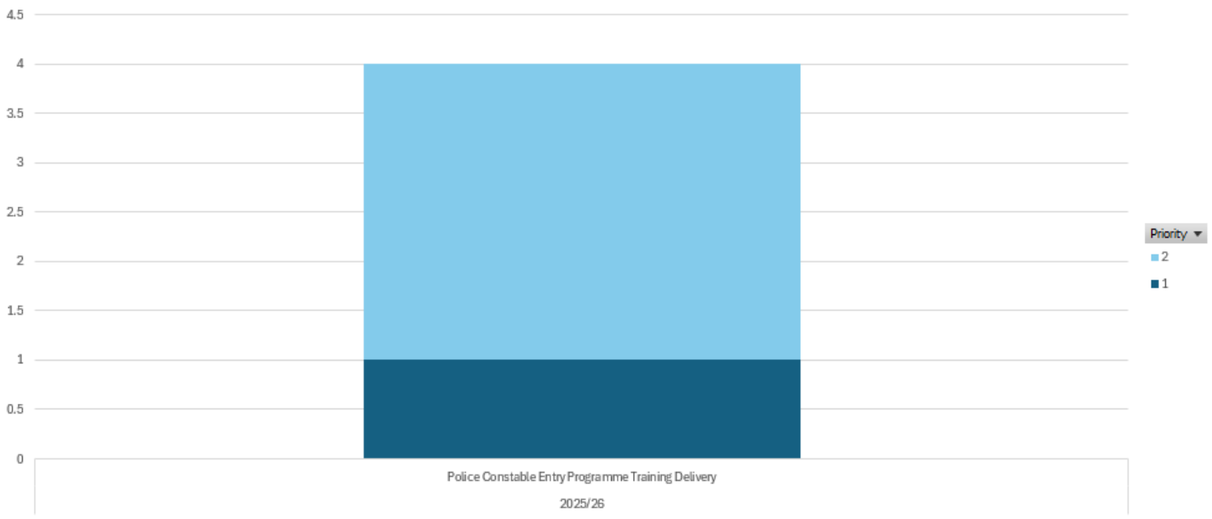


Complete

Previous report



Appendix 2 - <u>Update on progress in delivering overdue agreed actions as at 31st July</u>

(Covers only Priority 1 actions and Priority 2 actions that are more than nine months overdue)

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
Adjusted Duties					
7. Redeployment Panel At present, if at the ADO meeting it is determined that the Officer cannot remain in their current post with adjustments, their details will be submitted to the Redeployment Panel for review and verification of the decision. The LCU/Department Local Health Review Groups are not currently involved in the process. A recent shift has been agreed around the Panel's approach with an increased focus on retaining ADOs in their current role with adjustments, on a trial basis if appropriate, rather than/before moving them to different roles/Departments. Managers are being encouraged to take a broader and more flexible approach to whether the ADO can be accommodated within their existing Team structure and/or the wider LCU/Department structure. Where an ADO does need to be moved to another role, vacancies are highlighted to ADOs by their Employment Relations Specialist, when identified via the weekly review process at the Redeployment Panel, but the Officer does not have to apply for these vacancies. The process is designed to be collaborative with the Officer, but if it is felt they are not engaging with the redeployment process e.g. refusing all vacancies, this can be highlighted to the Redeployment Panel although it was unclear what the process is at this point. The AD guidance does also state that 'The redeployment panel may require another Police Officer to swap jobs with the disabled Officer if the role is considered suitable and there are no vacancies identifiable'. However, this approach is not currently utilised. The overall aim is to reduce the number of ADOs on the Redeployment List, some of whom have been on the list for a long period of time, and in supernumerary posts, which totalled over 100 as at early April 2026. **Risk:** Where an approach to maximising the retention of ADOs in their current role is not taken, and effective processes are not in place to minimise the number of ADOs on the Redeployment list, there is an increased risk of ADOs not being in the most effective and appropriate possible role for them, and the organisation, for prolonged periods.	7.1 There have been changes made to the approach taken by the Redeployment Panel which have already seen a reduction in the number of ADOs awaiting redeployment. The guidance requires updating to reflect the changes, and this will then need publicising.	31/07/2026	1	The Redeployment Panel continues to develop as the process is evolving. The introduction of a Gateway Panel provides an additional stage of oversight and assurance, ensuring cases are reviewed consistently before decisions are made. This helps to promote greater consistency in decision-making by applying the same criteria and approach across cases, while also supporting a more structured and proactive approach where redeployment is required. Guidance is under review by partners (Fed etc), it will then be published. Target date 31/08.	30/09/2026
Anti-Social Behaviour					
3. ASB RA Risk Matrix There is a requirement for all Personal ASB Crimes and Incidents to have a RA risk matrix completed, either by ICR/NHP Officers on attendance (for grade 1 – 3) or as part of the initial Assessment and Investigation Unit (AIU) triage (for grade 4). There is also a requirement on ICR/NHP Supervisors to ensure that the OIC, after completing all actions, has completed another ASB RA risk matrix to ensure risk reduction and safeguarding are achieved before filing. Within the sample of crimes/incidents with the Personal ASB qualifier applied, the following observations were made: - Although each had a risk matrix within the Niche OEL, in eight cases this had taken more than two days to be completed with timescales ranging from three to 54 days. Although it was commented that there is no formal timescale for completion the guidance indicated a requirement for AIU of 24 hours. - For the five crimes/incidents that had been finalised or marked as for filing, in only one case	3.1 The current focus is on the completion of the initial risk assessment matrix. However, the risk reassessment process should be continuous throughout the life of the investigation. This may not be recorded in the template, but may be part of the supervisory review records or other Niche entries. A review will be undertaken to look at the process being followed and how, at the conclusion of an investigation, the lowering/ mitigation of risk is being	31/03/2026	1	The process for risk assessment completion for personal ASB, is that cases go through AIU who do the initial risk assessment. This ensures that there is a timely risk assessment completed and a good understanding of the risk at an early stage. There is then an expectation that the risk assessment is reviewed at relevant points during the lifetime of the investigation. This is written into the guidance. As a minimum, a further risk assessment should be completed at the point that	30/09/2026

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was there a second risk matrix within the OEL. In that case (standard rated incident) the score had actually risen from 11 to 15 at the point the case was finalised and there was no reflection within the OEL of why no further work was considered appropriate. The risk assessment compliance data/figures available within the ASB Toolkit, which are used for monitoring purposes, only cover whether there is a risk assessment on Niche. It does not split out when the RA was completed and whether it was an initial or subsequent RA. Therefore in terms of analysis there is no way to pick up issues around whether RAs are being completed in a timely manner and whether initial and subsequent RAs are being completed in all applicable cases. There are ongoing discussions with the Service Improvement Unit regarding updating the toolkit to split out initial/subsequent risk assessments to give visibility of the start to end journey. **Risk:** Where the risk assessment process is not fully applied in a timely manner, there is the potential that cases are not dealt with appropriately.	recorded to determine if any changes or action is needed.			an investigation is closed. This is to ensure that the risk has been effectively managed/reduced following police involvement. Risk assessment compliance is currently measured and performance data displayed, through the ASB Toolkit. Currently, this only measures the initial risk assessment completion. Service Improvement are working on an updated ASB Toolkit. When finished, this will be able to measure risk assessment compliance on both the initial and closing risk assessment. The work awaits Service Improvement completion.	
7. Supervisory review Supervisory review is required for all Medium or High risk ASB. Within the sample of crimes/incidents with the Personal ASB qualifier applied, the following observations were made: - In two medium/high cases no supervisory review was shown on the OEL (as well as two standard rated incidents). - In one case the review was not undertaken on the initial report, but when the case was reopened after further issues, with the review just over two months after the initial report. - In one case a Sergeant review had been completed after 10 days with an outcome to file but most of the questions on the template have not been completed. - In one case the only review completed was at the filing stage, 43 days after the occurrence was logged. - In three cases a review had been completed but the template had not been used. - In one case a review had been completed by the OIC's Supervisor, 38 days after the occurrence was logged, but it did not appear that the OIC had been involved in the case as there were no entries in the OEL from them (dealt with by AIU as part of a bigger picture). - For the high risk sample item see observation 4 above. **Risk:** The lack of effectively completed supervisory reviews in some cases could potentially lead to occurrences not being subject to appropriate and timely oversight and progression.	7.1 For ASB, supervisory reviews will be looked at and actions/processes agreed to address any issues identified e.g. training, comms, revised guidance etc.	31/03/2026	1	Supervisory reviews are required, this is covered in ASB Guidance. Currently, there is no way of effectively measuring compliance other than manual checks. Service Improvement are planning on incorporating data on Supervisory reviews into the ASB toolkit. We are waiting on Service Improvement to complete this work.	30/09/2026
Business Continuity Arrangements					
7. BC Business Impact Analysis The CGOs are currently meeting with BC SPOCs to draw up Business Impact Analysis (BIA) documents for each LPA/OCU/Department to 'better identify critical activities, recovery time and limitations at a local level'. In terms of progress on this work, the CGOs are working through the Departments and OCUs, prioritising those where it has been identified that there is no BC plan, or it is significantly out of date, in order to complete the BIA so that it can be used to populate/update their BCP. Work on the LPAs will commence once the Department/OCU BIAs are in place. **Risk:** Without a BIA in place LPAs, OCUs and Departments may not have as comprehensive and clear view of their business continuity needs as possible.	7.2 After this, BIAs will be drawn up for all other OCUs/Departments and a general LPA BIA will be compiled which can then be customised accordingly for each LPA.	30/06/2025	2	Local Policing are now engaged in the process and the first workshop has taken place. Strategic Governance Unit Corporate Governance Officers now have a dedicated SPOC and will work with them to develop the BIAs and BCPs. The deadline for completion is the end of 2026.	31/12/2026

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Complaints Process					
6. Complaints Performance During the audit, the systems used to oversee and manage complaints demand and performance were reviewed. As part of the recent OPCC review, there have been discussions about collating a "live" performance dashboard to assist in the joint oversight of complaints by the OPCC and the Force. This is an option, but would need to be agreed by both organisations in terms of its content and resources to collate the dashboard. On a related point, testing observed the following: - The database TVP use to manage complaints is the Centurion system. However, the system is a case management tool and not a performance management system and does not provide management reports or data analysis. - The Force has the Power BI tool, but this is not compatible with Centurion. - Externally, Centurion might be developing a performance dashboard, which would provide daily information on case management. There is a current pilot entitled "Forces Insight". TVP could consider purchasing the system, if this is deemed beneficial. **Risk:** Timely performance monitoring of the complaints processes may not be taking place, potentially leading to a lack of organisational assurance and areas for improvement not being applied.	6.1 In terms of options going forward, the following will be considered: - As noted, Centurion is not compatible with the Power BI tool. - Discussions will take place with the OPCC to agree the information they require on a regular basis to provide assurance and oversight on the effectiveness of the complaints process within TVP. - Should Forces Insight be rolled out to all Forces, a Business Case for procuring the system will be considered, based on affordability and added value. - Should Forces Insight not be available, an alternative mechanism will be considered to maintain oversight of the complaints process, potentially via a live dashboard, if this can be developed. - Any performance dashboard will also be shared with departments and areas to assist in them overseeing progress in resolving any complaints. - The dashboard will also be used to provide the Force with corporate assurance on the effectiveness of the processes.	31/08/2025	1	FIS as the owner of Centurion still continue to develop an analytical tool. Ongoing.	31/12/2026
Contact Management Platform Performance					
2. CMP – MOPI Compliance During the review, one aspect that was highlighted related to CMP's compliance with the Management of Police Information (MOPI) requirements. Although work has been ongoing for the last 18 months and progress is being made, CMP does not currently fully comply with MOPI in relation to the deletion of data the Forces are not lawfully allowed to retain or has been asked to delete. The Integrated Systems Support Structure have identified a solution and the options are currently the subject of an Annual Planning Process / Medium Term Financial Plan bid, which has been highlighted as a mandatory requirement. If approved, work will commence in April 2023 and should be completed by the end of 2023. **Risk:** The Forces do not fully comply with legal MOPI requirements, leading to potential sanctions or reputational damage.	2.1 An APP / MTFP bid has been submitted to assist with CMP complying with MOPI requirements. If successful, the approved solutions will be applied to the platform. If the APP / MTFP bid is unsuccessful, the risk exposure to both Forces will be approved and owned by the necessary senior leader governance forum.	31/12/2023	1	The RRD phase 2 work remains on track for December date.	31/12/2026
Corporate Communications Approach					
6. Risk and issue register content A recent exercise has been undertaken to compile a new Corporate Communications Department Risk and Issue Register. Whilst the risks and issues have been identified and scored, the register is still under development, and the following observations were made: - There are no risk/issue IDs. - There are no target risk scores and the current risk score colour coding is incomplete.	6.1 Risk IDs have now been added and the other points raised will be addressed. The register will then be reviewed with the Strategic Governance Unit, with a view to having a fully complete register in place as	31/03/2026	1	Still in the process of finalising the risk register, this will be complete in the next quarter.	31/12/2026

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- There are no next review dates. - There are no 'future actions required/agreed', 'owned by' or 'target date for action completion/resolution of issue'. - There are examples where the current mitigating actions are actually future actions required. - There are three different risks which all relate to misinformation but are worded and scored differently. Once the register has been more fully populated, consideration is being given to sharing it with the Strategic Governance Unit (as subject matter experts) for review. **Risk:** Lack of detail within the risk and issue register may lead to risks and issues not being appropriately addressed and subsequently occurring or reoccurring.	a working document for the start of the 2026/27 financial year.				
3. Progress against the Year 1 Strategy Delivery Plan In reviewing the progress shown against the delivery plan: - Four tasks are shown as delayed. - One pre-Q4 task is shown as not started. - Sixteen tasks are shown as in progress, with six pre-Q4 items not having any progress notes against them. - Three tasks do not have a status or any notes against them. It was commented that the delayed items are generally due to three key factors: - The unpredictable nature of operational policing demand e.g. progress against the Use of Powers work has been delayed due to four unexpected state visits in 2025/26. The approach to in-year revision and reprioritisation of the delivery plan, in light of these unexpected resourcing demands, is being reviewed. The aim is to determine how best to resource these demands and to clearly reflect what tasks will have to be stopped or postponed if additional resources are required to meet unpredicted in year demands. - During the review work that fed into both the department restructure and the compilation of the strategy, there were some activities identified for transfer to other departments. However, it is understood that not all of these activities have been transferred to date, which in turn creates a resource pressure against achievement of the Corporate Communications Strategy. - Where self-serve processes have been put in place to enable departments to undertake comms themselves, it was commented that these are not always being followed with Departments instead coming to the Corporate Comms Team to complete work which results in additional demand and creates a resource pressure against achievement of the strategy. The Year 2 Delivery Plan is being compiled with work already underway to identify any internal/external change of priorities and focus, emerging risks and new sources of information including the Trust and Confidence and Oscar Kilo surveys (which were not in place/sufficiently developed to feed into the original strategy) and internal channels review work undertaken as part of the Year 1 Delivery Plan. It was also commented that some of the Year 1 work has not focused in the areas originally envisaged during compilation of the strategy, due to insufficient briefing details being provided. The intention is to address this by providing more detailed briefings as part of the Year 2 plan. **Risk:** If a clear process is not in place for identifying and dealing with non-core demand / quantifying unpredictable demand and re-prioritising workloads accordingly, there may be an increased risk of lack of progress and achievement against the Corporate Communications Strategy.	3.1 Work is underway to research and devise a process for identifying and quantifying the impact of unpredictable operational policing demand. A re-prioritisation process also needs to be agreed to enable these demands to be factored in and the delivery plan adjusted accordingly, in agreement with CCMT.	30/06/2026	1	Additional demand has been quantified as a result of state visits moving to Windsor which has allowed a successful bid for temporary resource to cover this increase. Will adapt this model to allow similar for other unexpected demand on the dept.	31/12/2026
	3.2 The members of the Corporate Communications SLT will review what has not transferred and why, along with identifying any self-serve processes which are consistently not being followed. They will then work with the relevant departments to facilitate transfer / increase use of self-serve processes.	30/06/2026	1	Governance of delivery plan still in progress, as of 28 August, the delivery plan will be reviewed quarterly via a Corporate Comms Management meeting with monthly progress updates sought in between.	01/09/2026

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Criminal Justice Outcomes (Out of Court Disposals)					
8. Force Wide Governance Arrangements The audit tested the Force wide governance arrangements that will be applied to monitor OOCD risks and issues. At the end of the review, it was commented that these arrangements are yet to be agreed. The review also tested the performance and oversight processes. It was commented that these aspects are due to be worked on from February 2024 and will include the collation of an OOCD Performance Framework focussing on compliance, breaches, reoffending and national standards of readiness. Additionally, the data collated by the OOCD Centralised Team will also be utilised to provide an overall picture on demand, risks and issues. The aim is for the new governance and performance framework to go live in quarter one or two of 2024/25. **Risk:** Lack of an effective governance or performance framework, leading to OOCD risks and issues not being overseen or addressed	8.1 The Force wide governance arrangements to monitor OOCD risks and issues will be agreed and implemented. Additionally, the necessary performance framework and measurements for overseeing OOCD aspects will be agreed and implemented.	30/09/2024	1	Unexpectedly, the team is still not at full capacity. There is still a 0.47FTE vacancy in the Central Team due to challenges with individuals choosing to take other posts, role advertised again. Currently recruiting for a Case Worker in Aylesbury. Fulfilling both vacancies will give the opportunity to test any performance frameworks within the OOCR Case Worker handbook.	31/08/2026
9. OOCD Partnership Scrutiny Panel The audit tested the arrangements for the OOCD Partnership Scrutiny Panel. At the end of the audit, it was commented that the meetings are not currently taking place and the panel is on hold, pending the outcome of Office of the Police and Crime Commissioner's (OPCC) governance review. An additional comment was made that once the panel is operational again, there is the potential for the panel to not be chaired by the Force as this could be seen as a conflict of interest. Once the outcome of the OPCC's review is communicated, the future of the OOCD Partnership Scrutiny Panel will be agreed. **Risk:** Lack of an effective scrutiny panel process, leading to ineffective oversight and assurance on the Force's arrangements.	9.1 Once the outcome of the OPCC's governance review is known, the future arrangements for the OOCD Partnership Scrutiny Panel will be agreed. The option for the panel to not be chaired by the Force will also be considered.	31/12/2024	1	The OPCC review and Terms of Refence for the OOCR Adult Scrutiny Panel are complete. First panel to be held on September/October.	31/08/2026
2. Communications Approach At the end of the audit, meetings had taken place with Corporate Communications on the overall approach to future communications. High level plans are in place and once details of the new ways of working and future model can be circulated, the necessary Force wide communications will take place. **Risk:** Lack of Force wide awareness of any changes to the OOCD processes, leading to inappropriate responses.	2.1 Starting in March 2024, the necessary communications will be ongoing until the Two Tier Plus Ministry of Justice Model is implemented in 2025.	31/03/2025	2	Caution Clinics have taken place, force wide Communications were undertaken prior to rollout. This has proved successful in the volume of Clinic bookings being received. This has further been bolstered by tailored feedback via Service Improvement streams and direct to the issuing officers where necessary when the new process has not been followed and signposting to do so accordingly. There is scope to issue an update on the 2Tier+ Framework as to how the new internal process is progressing with some data to back this up, i.e. offenders compliance rate using the Clinic process vs. those who didn't. This data has been and continues to be collated and suggests an 85% Caution Compliance rate from Case Worker issued Cautions vs 72% from officer issued Cautions, this	31/08/2026

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				is being communicated via the "push" inputs we are delivering to ICR and AIUs, these inputs are expected to start in mid-August and end by October.	
1. Knowzone Guidance During the audit, the Force's guidance was reviewed. Testing found the following: - The Knowzone page is up to date and was last reviewed during November 2023. At the end of the audit, it was confirmed there are further plans to update the Knowzone pages at the end of the project, based on the new ways of working. - The Force have also adopted OOCD Operational Guidance, which was last updated in January 2023. The guidance is currently being redrafted, but a final version will not be collated and published until the new ways of working are formally agreed. - An Operational Hub is also being collated and will "go live" once the new ways of working come into practice, as launching earlier will cause confusion. **Risk:** Lack of up to date support and guidance, leading to incorrect processes being applied.	1.2 The Two Tier Plus Ministry of Justice (MoJ) Model will be implemented, once an implementation date has been confirmed. This is currently planned for 2025. Once implemented, the necessary Force documentation will be reviewed and updated.	30/06/2025	2	Now providing in-person and virtual inputs across the AIUs and ICR teams as part of the "improve/increase" push from the OOCR Working Group, which has increased Clinic bookings in each area and also wider awareness, as we are now on the radar of specialist teams such as CAIU and ECU. Looking to implement robust quality checks following this increase in workload, which will be assisted by the OOCR Scrutiny Panels being up and running.	31/08/2026
Domestic Abuse Investigation Units					
3. Case Progression and Compliance In terms of investigation ownership, the Force guidance states that DAIUs own high risk cases of domestic abuse, honour based abuse (over 18), harassment (domestic and stalking) and unexplained deaths in Care Homes (adults). DAIUs also own domestic cases of rape and serious sexual assault. However, discussions and testing found that the DAIU will also own medium and standard risk cases if there is a specific need for them to own the investigation. The audit tested a sample of 19 cases from across each DAIU to ensure the key controls had been applied and case progression was timely. Testing found the following: - One occurrence where a domestic abuse qualifier had not been added. - Four occurrences where no risk level was noted. - Five occurrences where a DOM 5 had not been completed. - Three occurrences where the investigation was not progressing on a timely basis. - One occurrence where an Initial Investigation Plan had not being completed. - Five occurrences where reviews were overdue or had not been completed using the Niche template. - Four occurrences where Victim Code of Practice templates had not been used or victim updates were overdue. - Two occurrences where the necessary domestic abuse flags had not been assigned. **Risk:** The lack of compliance and effective case progression occurring in some cases could potentially lead to the required outcomes not being achieved.	3.1 The LCUs are increasing their visibility and oversight of DAIU at the Health Check meetings. The issues identified during the audit will be factored into the Heath Check meetings and reviewed. The Local Policing lead for DAIUs will liaise with all LCUs and escalate any issues to the necessary Force governance meeting.	31/12/2025	1	Robotic Process Automation (RPA) requests have been submitted to add a DA qualifier where a DARA is present and a request to add a DARA risk grading alongside associated occurrences. The force monitors risk levels on the new risk dashboard, Force level DAIU performance framework has been developed and is awaiting sign off. This includes supervisory review, VoC, dip sampling and risk. Public Protection & Safeguarding set the strategic oversight, LCU's are responsible for driving performance. Central silver outcomes meeting to ensure any identified best practice and standardise delivery across the force.	31/12/2026
4. DAIU and Force Performance The audit reviewed the local and Force wide performance information and governance. In analysing the Team Management Portal toolkit (TEMPO) data, the issues where performance could be improved were fairly consistent across all DAIUs: - Cases where the necessary Crime Management Framework template had not been used (average 39%). - Cases where reviews were overdue: Inspector reviews (average 55%); and supervisor / senior manager reviews (both average 30%).	4.1 The work to collate the necessary domestic abuse toolkits, to support the effective oversight and monitoring of performance and issues, will be concluded. Clarity will also be sought over the future ownership and support for any toolkits. See action 3.1 for the local and central oversight and governance of any issues.	31/03/2026	1	The force currently has an outcomes board specifically for DA outcomes, code 14 and 16 which are both VAWG and DA focussed, alongside a DA risk tool. These are monitored within Force PG. A current dashboard is being built to monitor risk management occurrences.	31/12/2026

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- Cases where victim updates were not taking place every 28 days (average 23%). There were also comments that some of the TEMPO data and parameters may need reviewing to ensure consistency and accuracy of reporting. The audit also tested the Force wide performance oversight at the Operational Force Performance Group and found that the May data pack was aligned to the 2025/26 Strategic Plan. However, the strategic priority (Improve outcomes for domestic abuse and violence against women and girls offences) is currently rated red and appears to be declining with positive outcomes reducing (i.e. from 9.5% to 6.9%). The meeting did note an action to build a domestic abuse focussed dashboard. The Force does currently have three domestic abuse toolkits (i.e. Domestic RFGS Dashboard (Recency, Frequency, Gravity & Serial), Domestic Abuse tool and the DA Outcomes tool, as well as the TEMPO tool). These might need reviewing and rationalising if a further tool is to be built. Lack of effective performance within DAIU cases could potentially lead to performance improvements and outcomes not being achieved.					
End User Device Management					
5. Asset Lifecycle Process The audit found that there is not currently an Asset Lifecycle Roadmap in place. However, this is being created as part of a review that is taking place within the EUD Services Team. The current process is replace on fix, but there is no management or forward planning on when devices should be replaced. It was commented that a decision is needed on depreciation and lifecycle formalisation. Additionally, the team are looking to implement a tool to monitor the diagnostics of devices for health status as older devices may still be able to be used for longer periods. **Risk:** Force assets may not be managed effectively, potentially leading to inefficient device usage.	5.1 The work to implement an Asset Lifecycle Roadmap will be completed. A cost benefit analysis will be completed aimed at introducing a tool to monitor the diagnostics of devices to support the Asset Lifecycle End of Life position.	30/06/2026	1	Costs across the industry have increased significantly in the last 3 months and participation in the National Aggregation for hardware has needed to be reviewed after the latest results. Refresh costs are being revisited in line with the 27/28 budget review. Updated costs and re-fresh plans will be revised to reflect this by September. Revised date now due as 30/09/2026.	30/09/2026
Environmental Sustainability Strategy					
1. Environmental Sustainability Strategy There is an Environmental Sustainability Strategy (ESS) in place covering 2022-2032. However, it was commented that there is work underway to revisit/rewrite the ESS, in particular in relation to: - The targets set, including clearly reflecting what is achievable within the resources available. - The methodology for calculating emissions. - Decarbonisation issues. - Climate change risk exposure. The need for a rewrite was further confirmed during audit discussions when attempting to establish the progress of a sample of items included within the ESS e.g. a sustainability toolkit, newsletters and ready reckoners. This links into work amongst the Emergency Services Environmental Management (EM) group to devise a national approach for environmental sustainability. The Energy and Sustainability Manager (E&SM) is involved in this work and a draft has been compiled but not yet finalised. **Risk:** Lack of an up to date Environmental Sustainability Strategy, leading to the potential for initiatives being included that are no longer a priority or key areas not being captured.	1.1 The sustainability toolkit, newsletters and ready reckoners mentioned in the existing strategy predate the energy and sustainability role and on review by the role their priority was lowered consciously due to competing demands and resourcing constraints. The strategy is to be reviewed and a revised version compiled, taking into account the national approach which is being finalised.	31/12/2025	1	Data collection taking place to support objective settings. New Policy is signed off and public setting out the principals for the strategy. Ongoing work with the Property Transformation Programme is key to setting out parts of the strategy and the delivery plans for implementation, work ongoing. Key dates to support the delivery of these actions remain unknown. Finances in place however resources are yet to be secured. Once these dates are known, delivery date may need to be reviewed.	01/12/2026

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3. Delivery/Implementation Plans The ESS states that a detailed and clear implementation plan will be developed for each objective in consultation with target owners. Whilst it is understood that there are implementation plans in place for some objectives, copies were not provided during the audit. It is understood that the details within the plans, and the development of further plans, is awaiting the rewrite of the ESS and the completion of a number of pieces of consultancy work on the Chiltern Transport Consortium (due later in the year), decarbonisation (due to complete in October 2024) and climate change (completion anticipated in March 2025). It was also commented that the development of the plans is often distracted by other initiatives coming in e.g. electric cars and bikes, but that a clear overall plan is needed going forward as aspects are currently fragmented. There are mentions of actions being set out for 2023 and 2024, as well as a list of enabling actions for 2023/24, within the 2022/23 Annual Report but it was not possible to confirm during the audit where these are documented and the current status of each. Without individual implementation plans, or an overall delivery plan for the ESS, there is a lack of a clear picture of how the 2032 targets set out in the current ESS will be achieved and who the target owners are. The 2022/23 Annual Report comments that 'work is being undertaken to improve the level of assurance that can be given in relation to achieving the strategy, the cost/financial savings from implementing the strategy and the wider controls in place.' **Risk:** Lack of clearly documented plans for ESS implementation and delivery, leads to lack of visibility and assurance on progress and clear, tangible ownership across TVP.	3.1 TVP wide ownership for subject areas which are broader than the strategy but for which the strategy has an interest and focus in e.g. fleet transition, transport and travel, is not always clear in ways which can support the strategy delivery. 'Strand' owners will be explored for each of the strands within the revised strategy. 'Strand' owners would then be responsible for owning the relevant implementation, including drawing up plans, running the relevant delivery group, as necessary, and reporting on progress to the Strategic Delivery Group and Environmental Management Governance Board.	31/12/2025	1	Data collection taking place to support objective settings. New Policy is signed off and public setting out the principals for the strategy. Ongoing work with the Property Transformation Programme is key to setting out parts of the strategy and the delivery plans for implementation, work ongoing. Key dates to support the delivery of these actions remain unknown. Finances in place however resources are yet to be secured. Once these dates are known, delivery date may need to be reviewed.	01/12/2026
Estates Maintenance					
2. Team Procedure Documentation The Estates Maintenance Strategy refers to the Maintenance Team Operating Procedure (MTOP), which is a separate document that details the requisition and ordering process for reactive works. A copy of the document was requested but could not be provided as it was not available on the team's shared drive raising a potential business continuity issue. In documenting the team's processes, it was noted that the WEBREQ and purchase order processes, as well as the approval limits / checks were not formally agreed and documented. The team may benefit from a review to ensure that all their key processes are documented and are up to date for consistency and business continuity purposes. **Risk:** Team procedures may be lacking or incomplete, potentially leading to inconsistent or incorrect processes being applied.	2.2 The requisition and ordering processes across the department (for facilities management and maintenance) are not currently standardised. The Transformation Programme – Service Improvement workstream (Priority Process and Governance) will be reviewing the requisition and ordering processes, making the necessary improvements and changes. Any amendments will be documented and circulated within the necessary teams.	31/05/2026	1	Requisition and ordering process will be updated and added to the MTOP as part of the process workstream activity on the ET Programme.	30/11/2026
3. Computer Aided Facilities Management System Content The team use the Computer Aided Facilities Management (CAFM) system to manage work requests from order to completion. The payment process is managed by the Force's financial system, Aptos. During the audit, a full list of the jobs raised between January 2025 and June 2025 was obtained (1,623 jobs). The data was analysed to ensure the key data fields and information were populated (i.e. status, creation, priority, response and completion). Testing observed a number of gaps and issues with the data contained within CAFM. Examples of these issues are noted below: - Seven jobs did not have a priority or target completion date. - 58 jobs did not have a target response date. - None of the jobs had an actual response date.	3.1 There is a misalignment of accountability for activities where they intersect across Property Services Department teams. Two systems are used (CAFM and Aptos) and there are gaps in some data fields. It is unclear what consistent data should be captured. The audit / quality assurance arrangements are unclear. The Transformation Programme – Service Improvement workstream (Priority Process and Governance) will be reviewing overall	31/05/2026	1	Interim Improvements made by the Helpdesk technical Support Manager on data accuracy with more regular QA checks in place. These do not yet form a prescribed process with clear accountability defined across roles.	30/11/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
- 23 jobs did not have a requisition / order number. - Examples where jobs had a target completion date before the created date (11 days) and inconsistencies in the target response dates v priorities. - 88 jobs had a target response date of three days after the created date. However, one job (HLP017830) was a four hour call out and 87 jobs were a 24 hour call out priority. - Examples of target completion dates between 92 and 367 days after the created date. - There are many inconsistencies between the created date, completed date and priority. For example, there is a 24 hour call out that appears to have taken 211 days to complete. Testing also reviewed whether the team produce any reports or complete data quality analysis on the CAFM information. It was commented that this does happen on occasions, but this tends to be more reactive and ad-hoc and not a regular business as usual process. At the end of the audit the Helpdesk & Technical Support Manager held a meeting with the Seniors Engineers to go through the data inaccuracies. It was agreed that there were a number of areas to address to ensure the data was input correctly. Actions were agreed to address the data input processes, CAFM system fields and data entry. **Risk:** The content of the CAFM may be inaccurate, potentially leading to jobs being managed incorrectly or suppliers not being held to account on their performance.	accountabilities, processes, data inputs and quality assurance, making the necessary improvements and changes.				
5. Reactive Maintenance Performance Monitoring and Assurance During the audit, the team's reactive maintenance performance monitoring process was discussed. The team have regular meetings with the suppliers to review jobs, key performance indicators and any issues. However, there is currently no overarching internal meeting to oversee the effectiveness of the reactive maintenance process and there is no summary performance data produced detailing performance to date, risks and issues. One other aspect that was discussed related to any external assurance in supplier performance. The audit found that an external Senior Quantity Surveyor is used on mechanical and building maintenance contracts, but there is currently no external assurance process for the electrical contracts. **Risk:** Lack of performance oversight or assurance may take place, potentially leading to areas for improvement not being identified or implemented.	5.1 There is no consistent supplier management regime, escalation and data management. There is also inconsistent assurance between mechanical and electrical contracts. The Transformation Programme – Service Improvement workstream (Contract Management Improvement) will be reviewing the process for supplier management to ensure compliance with the Procurement Act 2023, including the mapping of suppliers based on a rick profile. The workstream also includes a review of the overall process and governance activities to ensure there are clear arrangements in place for Quantity Surveying and external assurance arrangements between mechanical and electrical suppliers. Consideration will also be given for quality assuring electrical work as part of the current re-tender process.	31/05/2026	1	The work required will continue as part of the Estate Transformation Programme.	31/12/2026
9. Estates Governance Structure During the audit, it was commented that in early 2025, it was identified that the Force could improve their overall governance and oversight of estates maintenance. Due to this, a new three tier governance structure was proposed. This included the existing SEG meeting, as well as a new Estates Portfolio Board and EDG. The EDG has met and has an agreed Terms of Reference and meeting notes / actions, although maintenance has not yet been covered in the specific agenda items. In the coming months, the new governance arrangements will be further embedded and provide increased oversight of the reactive, preventative and planned maintenance	9.1 There is no consistency on what is and what is not reported to SEG and a maturity of the governance arrangements is required. The Transformation Programme – Service Improvement workstream (Governance and Reporting) is focussing on improvements that include SEG Terms of Reference and an alignment of	31/05/2026	1	Work progressed on the new governance across property. LIVE Maintenance projects will now be reported into EDG. The overall programme plan has this set the target date as the end of November 2026	30/11/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
processes. The new arrangements to provide increase estates maintenance oversight may not be embedded or effective, potentially leading to a lack of oversight and assurance on estate maintenance processes.	methodologies for planned and preventative maintenance to the Asset Management Framework and wider property activities.				
Evidence Management Unit					
5. Accommodation Usage Towards the end of the audit, it was commented that some necessary work is taking place on site usage with the planned change from GEMS to the Niche Property Module. This will involve looking at each item's location and ensuring the details match on both systems. The plan is to apply a 'RAG' status to each area as it is checked so the team have a broad understanding of how much space is available. The team will then review this on a monthly basis to check on the efficient use of space across the Force EMU estate. The team have designed an audit (dry and wet storage) which will hopefully provide visibility of any issues or where aspects are working well. The audit also tested whether an overall strategic review has been considered for EMU site location, accommodation and approach. It was commented that this has not taken place and there are no plans currently to complete this work. **Risk:** EMU site usage may not be strategically managed or overseen, potentially leading to operational issues arising.	5.1 Initially, the EMU site review will be completed aimed at assessing each item's location and ensuring the details match on both systems. A 'RAG' status will be applied to each area, so the team have a broad understanding of how much space is available. The team will then review this monthly to check on the efficient use of space across the Force EMU estate. The team have also designed an audit (dry and wet storage) which will provide visibility of any issues or where aspects are working well.	30/04/2026	1	EMU are now tied into the work that is being done by Property Services to look at how to continue to respond to the changes in operational demand. Noted a general increase in evidence seized but also in bulk seizures, considering the EMU operating model in the future, using Oxon as a test as part of the ongoing estate review. The Cowley work is on hold but the ideas captured by CJ as part of this work will help to form how EMU could function going forward and if achievable, bring considerable savings on officer time. This will take some time to progress and will be dependent on stakeholders and other strategic support.	01/11/2026
Limited Assurance Follow up					
1. Guidance Originally Agreed Action 1. Guidance 1.2 Audit will provide details of the links, 'errors' etc. identified. These will then be reviewed and updated where appropriate. Current Status The audit did identify one area where some further work was needed relating to the general process guidance. Most of the content was up to date, but some aspects of the GEMS User Guide (dated September 2023) (i.e. links and content) needed reviewing. Additionally, certain aspects of the Knowzone content needed updating (i.e. the "Cash that is not Sterling or Euros" detail, the "Contaminated Cash – Handling and Packaging" content, the "Contaminated Cash – Storage" pages as well as the "Cash – Storage" and the "Cash Transfers" pages). The "Foreign Cash – Handling and Packaging" page would also benefit from a review and it was also commented that a new Foreign Cash Policy has been collated and is due to be applied for the 2025/26 financial year. **Risk:** Out of date content or gaps within the guidance, leading to Officers and staff being unclear on correct processes and requirements in relation to seized cash processing.	1.1 The guidance listed will be reviewed to ensure the content is up to date.	30/09/2025	2	All of the cash pages across Knowzone have been updated and double checked. As it stands, they are correct however a meeting was held to make some changes following the Criminal Cash Delivery Board. There will be some work on these pages until they can be finalised and all-user comms shared. In addition, the guidance on the EP about foreign cash is deliberately vague at the moment but signposting resources to the EMU Supervisors email address where things will be managed. This is due to some proposed changes and following some further information received, waiting to hear whether Finance will be resuming their use of the cash recycling charity.	01/12/2026
Rape & Sexual Offences					
4. NOM Product Position Statement The NOM includes 75 products that are to be implemented by each Force. The audit discussed TVP's approach to adopting each of the products, which is being managed by the NOM Project. The audit found that once work has been completed to evaluate each product, a policy	4.1 A police statement will be collated for approval once the products are fully available and can be properly assessed.	30/06/2025	1	Updated Transformation Plan has been submitted and reviewed by the NCVPP, receiving positive feedback. NCVPP offered funding for CPS NOM role out, however TVP position remains	01/10/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
statement will be collated for approval by the T/Assistant Chief Constable (Crime and Criminal Justice) confirming TVP's approach to implementing each aspect. This will be the Force's position if they are inspected by the Soteria Joint Unit or HMICFRS. **Risk:** The Force may lack a formal position statement on each product, potentially leading to a risk of challenge or non-action on all of the NOM products.				unchanged. Online CPD module will be rolled out, in person modules will not be due to resourcing constraints. Revised Implementation Plan (regarding each individual NOM product) is in progress for submission alongside the updated Transformation Plan to include work on RASO Specialist Teams on 23rd September 2026. NOM products are a regular feature on RASO TIA days, officers have been signposted to the NOM App as this is where the NVCPP collate the data. Decision made to remove "Soteria Library of NOM Products" off the Knowzone, as each product will require updating regularly and KPI is measured through NOM app clicks- NCVPP have acknowledge good use of this app since making the decision to remove.	
Trust and Confidence					
5. Pillar Documentation As part of the review, the trust and confidence SharePoint folders and supporting documentation for each pillar were reviewed. Testing observed the following: - Use of Powers: A Delivery Plan has been collated and in reviewing the detail, the only gaps in the data are as follows: Deadline; Maturity; and Level. There were other sections noted in red which were yet to be confirmed. There were also a couple of Deadlines noted during 2024/25. There were also a number of other sub folders within the Use of Powers folder. In dip checking the folders, it appears a lot of work has taken place within this pillar over the last 12 / 24 months. - Disproportionality in Victimization: In reviewing the folder, it is currently empty and does not contain a Delivery Plan or any detail. - Hate Crime and Community Cohesion: A Delivery Plan has been collated, but in reviewing the plan, a number of areas contain no detail or information. The sub folders also contains some additional data on the pillar. - Engagement and Reconciliation: The Delivery Plan for this pillar contains a number of gaps, but this is due to this aspect being managed by the Community Policing Command structure with its own governance structure and tracking processes. - Internal Trust and Confidence: In reviewing the folder, it is currently empty and does not contain a Delivery Plan or any detail. **Risk:** Pillar progress may lack the necessary documentation and controls, potentially leading to outcomes not being achieved.	5.1 Delivery Plans for the five pillars will be fully populated and agreed. Once complete, the documents will be used to proactively manage the work of each pillar.	31/07/2026	1	Progress continues against the development of pillar delivery plans and supporting governance documentation. A revised Use of Powers delivery plan has been developed and is being reviewed against findings from the recent HMICFRS PEEL inspection to ensure any omissions or emerging recommendations are incorporated. A Hate Crime and Community Cohesion delivery plan has also now been drafted, addressing a previously identified gap. The recently published People Strategy 2025-2030 includes several actions supporting delivery of the Trust & Confidence Strategy, including commitments relating to monitoring, reporting and Internal Trust and Confidence and a 12-month plan for internal trust and confidence has been produced. Whilst some delivery plans remain under development, the position has improved significantly since the previous review, and work continues to embed consistent documentation and governance arrangements across all pillars. The Community Policing Command have appropriate delivery	30/10/2026

Observation & Risk	Action Agreed	Implementation Date	Priority	Update	Revised Date
				plans and trackers in place that are monitored via the Community Policing Board. New revised date of 30/10/26 as this will allow the approval of the Performance Framework and ensure the delivery plans are aligned, approved and managed via existing governance structures.	
Working Smart - Security and Data Protection Compliance					
4. Working Smart Guidance and Intranet page There is a WS intranet page/portal in place although this does not contain any WS focussed security and data protection information as standalone information. However, the plan is to develop the portal, possibly with a presence on the Knowzone front page, to ensure that all relevant guidance and information can be easily located in one place. This will include signposting to key documentation, which could include security and data protection related documentations (for example the Remote & Home Working Procedure). The portal will then be publicised and promoted, as part of the comms plan, as the 'go to' place for any WS related guidance, policies, etc. As part of this work, clear ownership will be set out for all WS documents so that there is clear responsibility for ensuring documents remain current. This should help to avoid the current situation where documents are out of date e.g.: - The Working Smart Policy on the intranet is dated April 2022 and requires updating including addressing a number of links which do not work (note - within the WS Workstyles Briefing (May 2022) v2 there is also a version dated June 2022). - The Working Smart Procedures and Guidance, which are sent out to new starters, are out of date. An Information Assurance (IA) Knowzone page is also being developed by the IA Team, which will include elements of WS, and to which signposting to the WS portal could also be considered. **Risk:** Policies and guidance which are out of date, or which are not easily accessible and publicised, lead to individuals being unaware of requirements and appropriate practices.	4.1 Both the WS Policy and the WS Procedures and Guidance document will be updated and made clearly visible on the portal as key documentation. Any relevant content on other Departments' pages can be linked, as advised by content owners.	30/09/2024	2	CCMT requested that a working group of senior managers be created with large numbers of hybrid workers in their functions to review where we are now (4-5 years post implementation of hybrid working) and understand whether there are changes to the policy, process or other interventions which we need to put in place to support managers and ensure that hybrid working is sustainable for service delivery. First meeting of that group took place on 5th August. Currently preparing a ToR and actions to take forward following that meeting, it will reconvene in September.	31/12/2026

Executive Summary

The force's overall risk, health and safety and business continuity position remain broadly stable during this reporting period. Strategic risks, strategic issues, health and safety risks and business continuity arrangements continue to be managed through established governance frameworks, with no material deterioration in organisational exposure identified. Governance maturity continues to improve across several areas, providing increased confidence that known risks, issues and emerging pressures are being identified, escalated and managed appropriately.

Reasonable assurance is based on the existence of established governance arrangements, named Chief Officer ownership, regular risk reviews through strategic governance forums, defined mitigation activity, performance monitoring and evidence of challenge and escalation where required. While independent assurance remains limited in some areas, there is sufficient evidence to conclude that principal risks and issues are understood and actively managed.

Strategic Risks and Issues

The Strategic Risks and Issues Register continues to provide a credible reflection of the force's principal organisational exposure. Risks and issues remain visible, appropriately owned and subject to active governance through established oversight arrangements. While several strategic exposures continue to operate above target score and/or appetite, these are generally understood, long-term and structural in nature rather than emerging control failures.

The overall strategic profile has remained stable during the reporting period. Contractor Tax Compliance increased in score following reassessment of risk exposure, whilst Attrition remains at a reduced score following sustained improvement in workforce stability and retention outcomes. The reporting period also saw continued refinement of the register through the adoption and development of new strategic issues including Information Disorder and Police Carrier Support Fleet capability. These developments provide confidence that the register continues to evolve alongside organisational exposure and remains an effective mechanism for identifying and governing strategic risk.

Reasonable assurance can be taken that the Strategic Risks and Issues Register remains an accurate representation of the force's current strategic risk position.

Health & Safety

Health and safety assurance remains partial but improving. The force maintains visibility of its principal health and safety risks and issues, all of which are owned at Chief Officer level and subject to formal governance through the HSE Governance Board. During the reporting period, the board approved a formal health and safety risk appetite and tolerance framework, strengthening the force's ability to assess, challenge and govern health and safety risk exposure consistently.

The Fire Safety strategic risk was reassessed following improvements in governance, training, emerging preparedness and assurance arrangements, resulting in a reduction to the assessed likelihood of occurrence. A new Strategic Health and Safety Issue relating to COSHH management was also adopted, further demonstrating increasing organisational maturity in identifying and governing known compliance and assurance weaknesses. While several strategic health and safety risks remain above tolerance, these are understood, actively managed and subject to ongoing improvement activity.

Partial but improving assurance can therefore be taken regarding the force's management of strategic health and safety risks and issues.

Business Continuity and Organisational Resilience

Business continuity arrangements continue to mature through ongoing implementation of the Business Continuity Improvement Plan, completion of Business Impact Assessments, development of Business Continuity Plans and the introduction of self-directed exercising arrangements. Progress continues to be made in understanding critical activities across the organisation and strengthening resilience planning for disruption scenarios.

A recent review of organisational maturity assessed the force's business continuity arrangements at 82%, representing a significant improvement from the original baseline and providing increased confidence in the force's resilience capabilities. While further improvement work remains ongoing, assurance continues to strengthen through established governance, planning and assurance mechanisms.

Overall Assurance Position

Taken together, the force can take reasonable assurance that its principal risks and issues are identified, understood and subject to appropriate governance, ownership and oversight. Assurance is strongest where governance arrangements, control and performance measures are established

and embedded. In areas where assurance remains constrained, the underlying causes are generally understood and are subject to defined improvement plans, senior ownership and ongoing oversight.

The principal challenge is no longer identifying organisational risks and issues but continuing to strengthen assurance mechanisms and demonstrating that improvement activity translates into sustained reductions in exposure, increased compliance and improved organisational resilience over time. No immediate changes to the force's overall risk appetite are recommended at this stage.

Key assurance gaps

- Consistency of compliance evidence across business areas
- Limited audit coverage in some H&S themes
- Business continuity maturity not yet fully embedded across all departments
- Dependence on self-reporting within some governance arrangements
- Ongoing development of assurance measures for newly adopted strategic issues

Strategic Risks & Issues Overview

The Risk Improvement Learning (RIL) meeting reviewed the Strategic Risks and Issues Register this quarter, with written updates provided for all active risks and issues in advance of the meeting. On this basis, the meeting considered the overall risk profile, material changes since the previous quarter, emerging organisational pressures and areas requiring continued senior oversight. Reasonable assurance was provided on the force's current risk position. The overall profile remains broadly stable with no material deterioration in risk exposure identified during the reporting period.

While several strategic risks continue to operate above target score and/or appetite, these are generally understood, long-term and structural in nature rather than emerging control failures. Risks relating to infrastructure, systems, safeguarding demand, protective security and organisational capacity remain subject to active governance and Chief Officer oversight. The absence of significant score movement reflects the long-term nature of these exposures rather than a reduction in ownership, scrutiny or governance oversight.

The review also considered risks and issues where evidence supported changes to the register. During the reporting period, the Contractor Tax Compliance strategic risk (SR 107) increased in score following reassessment of the force's exposure and ongoing engagement with HMRC. On the

other hand, the Attrition strategic risk (SR 86) remains at its reduced score following sustained improvement in workforce stability and retention outcomes. These movements provide assurance that the register continues to evolve where evidence supports reassessment of risk exposure.

The force has continued to refine the Strategic Risks and Issues Register to ensure it remains a credible reflection of organisational exposure. Since the previous report, the Prisoner Recalls Strategic Issue has been adopted, and proposals have been further developed to adopt further strategic issues relating to Information Disorder and Police Support Carrier Fleet capability. The Police Support Carrier Fleet Strategic Risk (SR 113) has been closed and replaced by a Strategic Issue, reflecting the assessment that the position is now better understood and managed as a known organisational challenge rather than future uncertainty.

As part of the quarterly review, a deep dive was undertaken into the Business Objects strategic risk (SR 119). Discussion focused on the current control environment, barriers to risk reduction, key dependencies and future trajectory. While no changes were agreed at the meeting, subsequent discussions during the reporting period identified that the current risk encompasses two distinct areas of exposure. As a result, work is underway to review the current risk structure, clarify ownership arrangements and consider separating the existing risk into two distinct strategic risks to improve oversight, accountability and assurance. This work remains ongoing and will be progressed through the force's established governance arrangements. The review demonstrated increasing maturity within the strategic risk process by identifying where a single risk was no longer providing sufficient clarity regarding ownership, controls and assurance

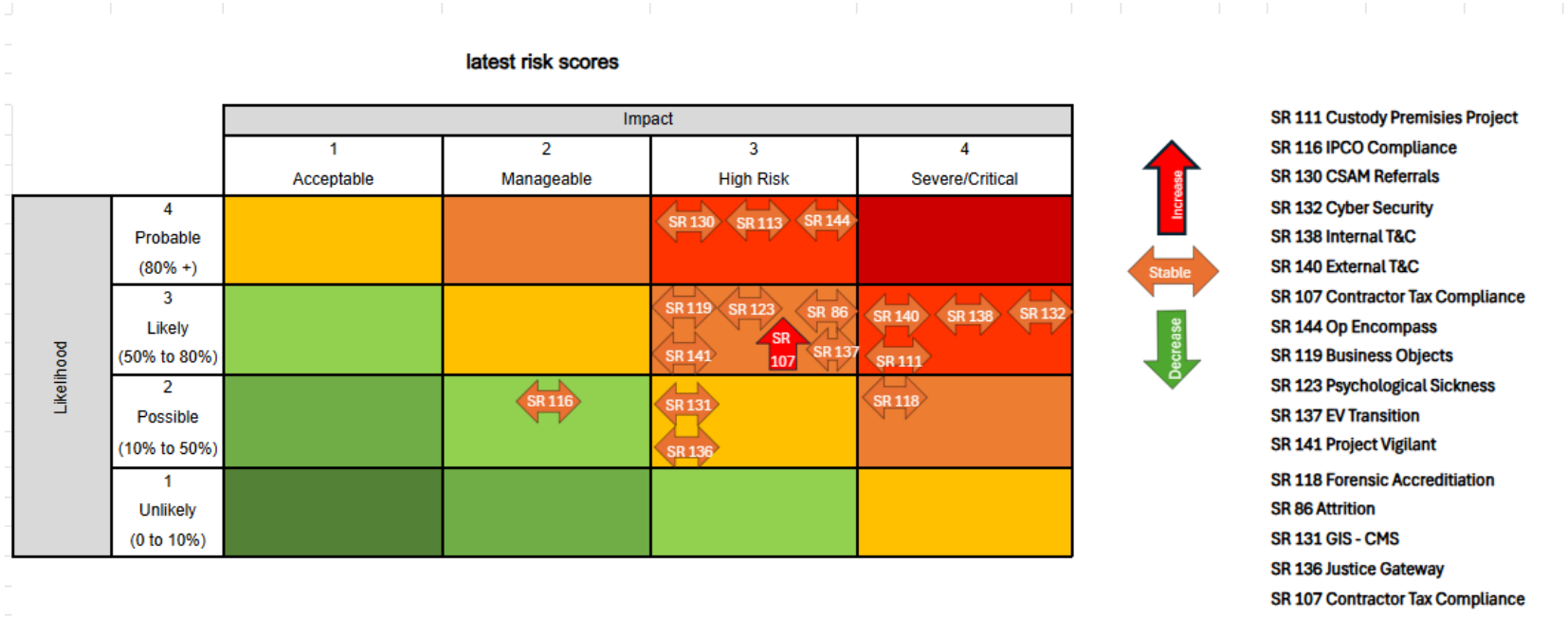
A recurring theme across several risk and issue updates was the continued growth in demand and complexity within safeguarding-related functions. While governance arrangements remain appropriate and no material deterioration was identified, several strategic risks and issues highlight increasing pressure associated with safeguarding demand, digital investigation and criminal justice processes. These pressures remain visible within existing governance arrangements and will continue to be monitored through the Strategic Risks and Issues Register.

All strategic risks and issues retain named Chief Officer ownership, supported by established governance arrangements. Reasonable assurance can be taken that the Strategic Risks and Issues Register continues to provide a credible and accurate reflection of the force's appropriate oversight, challenge and escalation.

Further details of the force's Strategic Risks and Issues can be found in Appendices 1, 2 and 3.

The current distribution of strategic risks against impact and likelihood is shown in figure 1. This illustrates a broadly stable risk profile, with a small number of high-impact risks remaining above appetite due to structural, long-term or externally influenced nature.

Figure 1.



Emerging Risks and Horizon Scanning

Over the next quarter, the force expects the overall strategic risk profile to remain broadly stable. Existing strategic risks and issues will continue to be monitored through established governance arrangements, with particular focus on areas where demand, complexity or dependency on external partners continues to create sustained pressure.

The previously identified risk associated with the final transition from the Police National Computer (PNC) to the Law Enforcement Data Service (LEDS) has not progressed to formal strategic risk status. Following notification that the planned implementation timetable has been postponed, the proposal has been placed under review pending confirmation of a revised national delivery schedule. The position will continue to be monitored through existing governance arrangements.

In addition, emerging concerns relating to Contact Management Platform (CMP) stability and the potential impact on operational capability are currently being explored. Further work is underway to understand the nature, scale and duration of the exposure and to determine whether the matter represents a strategic risk, strategic issue or an operational matter that can be managed through business-as-usual governance. Current work is focused on understanding whether the issue reflects isolated technical instability or a broader strategic dependency risk. At this stage insufficient evidence exists to support formal escalation

During the reporting period, an issue relating to the recording and management of ethnicity and nationality data was considered through the force's governance arrangements. Attendees at the RIL agreed the issue warrants strategic oversight in principle; however, further work is required to refine the issue description, ownership, governance arrangements and improvement activity before formal adoption. The underlying concern relates to the quality, consistency and effective use of ethnicity and nationality data to support organisational understanding, prioritisation, decision-making and the effective targeting of improvement activity. This work remains ongoing and will be progressed through the established governance process.

The force is also undertaking analysis of anticipated policing demand associated with summer 2028. This work is being informed by national discussions, joint operational planning activity and local analytical assessments. Early indications suggest that significant operational, resourcing and partnership considerations may arise, particularly in relation to joint operations and national policing commitments. Further analysis is underway and subject to the outcome of this work, a strategic risk will likely be developed and considered through the force governance framework.

The force will continue to review changes in the internal and external operating environment to ensure that emerging risks are identified, assessed and escalated appropriately where required.

Health & Safety Strategic Risks and Issues Overview and Assurance

The force has a statutory duty under the Health and Safety at Work Act 1974 to ensure, so far as is reasonably practicable, the health, safety and welfare of officers, staff and others affected by its activities. This section provides strategic assurance to CCMT on the force's principal health and safety risks, governance arrangements and control environment.

Overall health and safety assurance remains partial but improving. The force has clear visibility of its most significant health and safety risks and issues, all of which are owned at Chief Officer level and subject to active governance through the Health and Safety Governance Board. Governance arrangements continue to mature, with improvements made across policy development, training, audit preparation, compliance monitoring and the identification of emerging health and safety issues. Evidence increasingly suggests that known risks are visible, understood and being managed through structured improvement activity.

In addition to the governance provided through the HSE Governance Board, the Health and Safety GRIP process now provides a structured mechanism for senior leaders to challenge and scrutinise local health and safety arrangements. Early findings have improved organisational visibility of compliance, governance maturity and control effectiveness, providing increased confidence that health and safety risks are being actively managed and escalated where required

During the reporting period, the HSE Governance Board reviewed and approved a formal health and safety risk appetite and tolerance framework. The framework establishes the level of risk the organisation is prepared to tolerate across different health and safety themes, considering both risk appetite and the level of assurance available regarding the effectiveness of controls. This provides a more structured and transparent basis for assessing risk exposure, supporting governance discussions and determining where continued senior oversight and intervention are required. Whilst the force's overall health and safety assurance maturity remains limited in some areas, reflecting variability in compliance evidence and the need for further embedding of local governance arrangements, there is increasing confidence that principal strategic health and safety risks are visible, owned and subject to effective oversight. The distinction between assurance maturity and risk governance is important; while full assurance cannot yet be evidenced consistently across the organisation, assurance regarding the identification and management of strategic health and safety risks continues to improve. The Health and Safety GRIP process has now been established as an additional assurance mechanism, providing structured challenge and scrutiny of local health and safety arrangements. Early findings have identified both positive practice and areas requiring further development, improving organisational visibility of compliance, governance maturity and control effectiveness. This provides increased confidence that health and safety risks are being actively managed and escalated where required.

The introduction of the framework has already informed review of the Strategic Health and Safety Risks and Issues Register, enabling more consistent assessment of current exposure and supporting evidence-based challenge of existing scores. This has strengthened the organisation's ability to differentiate between risks that remain above tolerance due to inherent operational exposure and those where further mitigation activity is required. Given the inherent nature of policing activity, some risks may remain above tolerance for a prolonged period despite effective controls. Governance focuses on reducing exposure to the lowest reasonably practicable level rather than complete elimination

Notably, this quarter the fire safety risk was reviewed against the newly approved appetite and tolerance framework following further development of governance, training, emergency preparedness and assurance arrangements. While fire safety remains, a significant strategic risk owing to the potential consequences of failure, increased confidence in the maturity and effectiveness of controls supported a reduction in the assessed likelihood of occurrence. This provides a positive example of improved governance, assurance and oversight translating into reduced risk exposure.

The reporting period also saw the adoption of a new Strategic Health and Safety Issue relating to COSHH management and assurance and further evidences the increasing organisational maturity in identifying, escalating and governing known weaknesses within the force's health and safety management framework. While these issues highlight areas where assurance remains constrained, their formal identification provides greater transparency and supports targeted improvement activity. At present there is no evidence of widespread non-compliance; however, the absence of a centralised assurance framework limits the force's ability to consistently evidence compliance across all operational areas.

Several strategic risks remain above their defined tolerance levels, including Fire Safety, Fatigue While Driving and Lithium Battery Management. These risks continue to require sustained senior leadership attention. However, the current position reflects recognised and actively managed exposures rather than unmanaged risk. Improvement plans remain in place across each area and continue to be monitored through established governance arrangements.

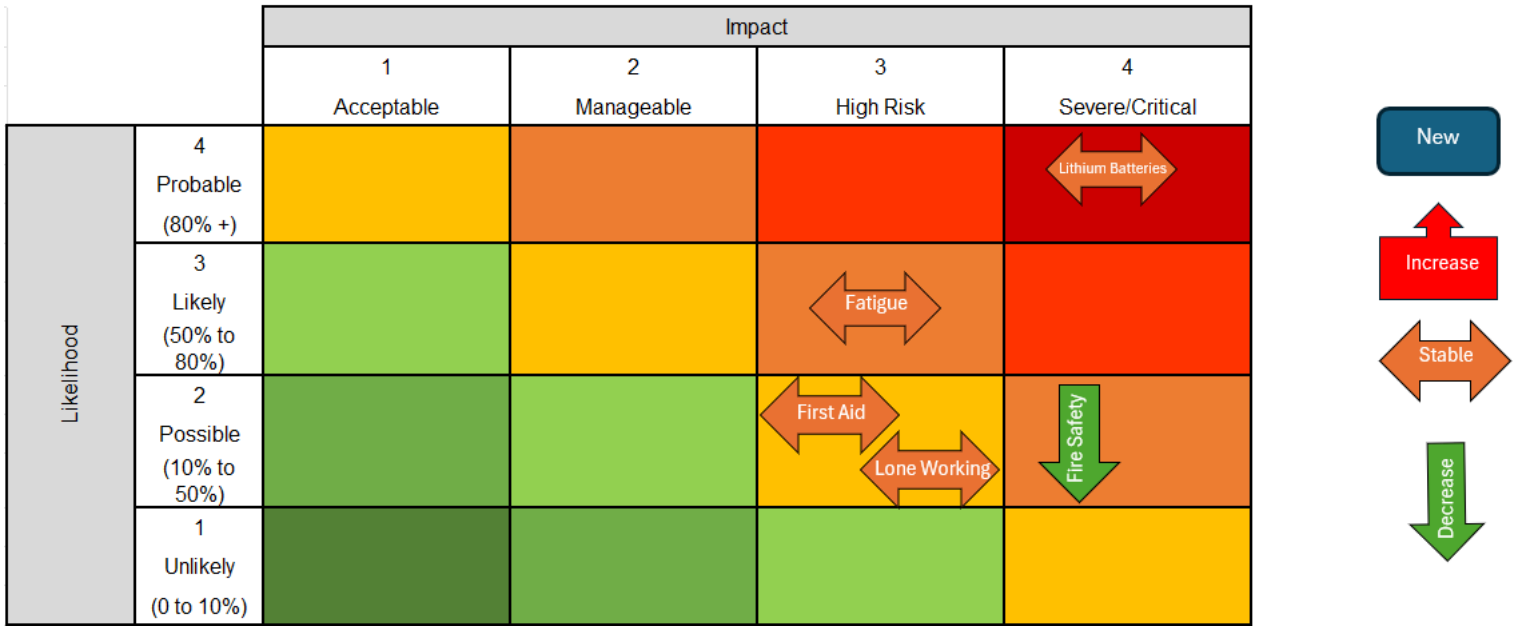
A recent health and safety culture maturity assessment indicates that the force is operating broadly at a compliance level of maturity, with several areas demonstrating characteristics of a more managed and proactive approach

Overall, partial but improving assurance can be taken that the force is identifying, governing and prioritising its principal health and safety risks appropriately. While full assurance cannot yet be provided in all areas, governance arrangements have strengthened, organisational visibility has improved and targeted improvement activity continues to address known weaknesses in the control environment.

Further details on the force's strategic H&S risks and issues can be found in appendix 4.

The current distribution of strategic H&S risks against impact and likelihood is shown in figure 2.

Figure 2.



Health & Safety Organisational Learning

Organisational learning continues to play an important role in the development of the Force's health and safety governance, assurance and risk management arrangements. Information from incidents, near misses, audits, inspections, policy reviews and strategic risk oversight is routinely considered through the HSE Governance Board to identify recurring themes, control weaknesses and opportunities for improvement.

During the reporting period, organisational learning has directly informed the development of several health and safety improvement activities, including the introduction of a formal risk appetite and tolerance framework, the adoption of Strategic Issues relating to COSHH management and health and safety data assurance, and the continued development of policies, governance arrangements and compliance monitoring processes. These developments demonstrate increasing organisational maturity in identifying underlying causes of risk rather than solely responding to individual incidents.

Learning from health and safety incidents, near misses and regulatory requirements is increasingly being translated into practical improvements through revised guidance, policy development, training activity, audit programmes and strengthened governance arrangements. Examples include improvements to fire safety governance, development of centralised registers, enhanced assurance processes and clearer accountability for health and safety compliance across the organisation.

As assurance arrangements continue to mature, greater emphasis is being placed on understanding systemic issues, identifying areas where organisational visibility remains limited and ensuring that lessons identified are translated into measurable improvements in compliance, governance and risk management. The introduction of formal audit activity will provide additional opportunities to identify learning, validate control effectiveness and further strengthen organisational assurance.

Summary Health & Safety Assurance Statement

The Health & Safety risk profile indicates that statutory duties are recognised, governance arrangements are established and organisational visibility of principal health and safety risks continues to improve. Strategic risks and issues are subject to appropriate Chief Officer ownership and oversight through the HSE Governance Board, with increasing evidence that governance and assurance activity is supporting more informed risk management decisions.

The approval of a formal risk appetite and tolerance framework, the adoption of strategic issues relating to organisational assurance and compliance, and the reduction in the Fire Safety risk collectively demonstrate increasing maturity within the force's health and safety management arrangements. These developments provide confidence that known risks are being identified, assessed and challenged through appropriate governance processes.

The Board should note that:

- No unacceptable strategic H&S risks have been identified.
- Several strategic risks remain above tolerance and continue to require focused improvement activity and senior oversight. Governance, policy, audit and assurance arrangements continue to strengthen, although full compliance assurance is not yet consistently demonstrable across all areas of the organisation.
- The current programme of improvement activity remains proportionate and targeted towards the areas of greatest exposure.

Partial but improving assurance can therefore be taken that the force is appropriately identifying, governing and managing its principal health and safety risks and issues. The principal challenge is no longer visibility of risks but continuing to strengthen assurance mechanisms and demonstrate that improvement activity is translating into sustainable reductions in exposure and increased compliance across the organisation.

Business Continuity & Organisational Resilience

Business continuity is about ensuring that, as an organisation, we can continue to provide important public services in the event of some major disruption to our organisation. Clearly if the Force is unable to maintain its own services, it will not be able to best serve the public. The Civil Contingencies Act 2004 provides the statutory framework which places a responsibility on the police service, as “Category 1 Responders”, to have in place effective Business Continuity Management (BCM) processes. Thames Valley Police (TVP) follow the principles within “ISO22301 Security and resilience — Business continuity management systems”, and ISO 23313 Guidance to the BCMS. We also follow the NPCC APP (2013) and NPCC BC Management Guidance v1.1 (October 2024), and the BCi Good Practice Guidelines Edition 7.0. Our Corporate Governance Officers (CGOs) who assist with Business Continuity are accredited by the BCI and hold the CBCI qualification.

Business Continuity Plans are maintained, tested and reviewed in respect of front-line services and support functions. These are refreshed to reflect changes in personnel, dispositions, and core business processes. This proactive approach is supplemented by organisational learning from exercises and actual incidents.

This Report is provided to the CCMT for consideration and corporate decision making. It further provides the information necessary for the Joint Independent Audit Committee to fulfil their function effectively. Members are welcome to review the details of specific business continuity incidents or exercises by arrangement with the Strategic Governance Unit (SGU).

Force Business Continuity Incidents and Exercises

In the reporting period for this report, FIU undertook a centrally facilitated business continuity exercise which tested their updated plan. The exercise focused on extreme weather and its impacts on their operations. This test of their plan was also designed to test the upcoming move to their new building.

There are also now two self-directed exercises available for departments to use on the themes of ICT and severe weather. Departments are beginning to use these and to complete the required debrief document. We will be in a position next quarter to provide some detail on this feedback.

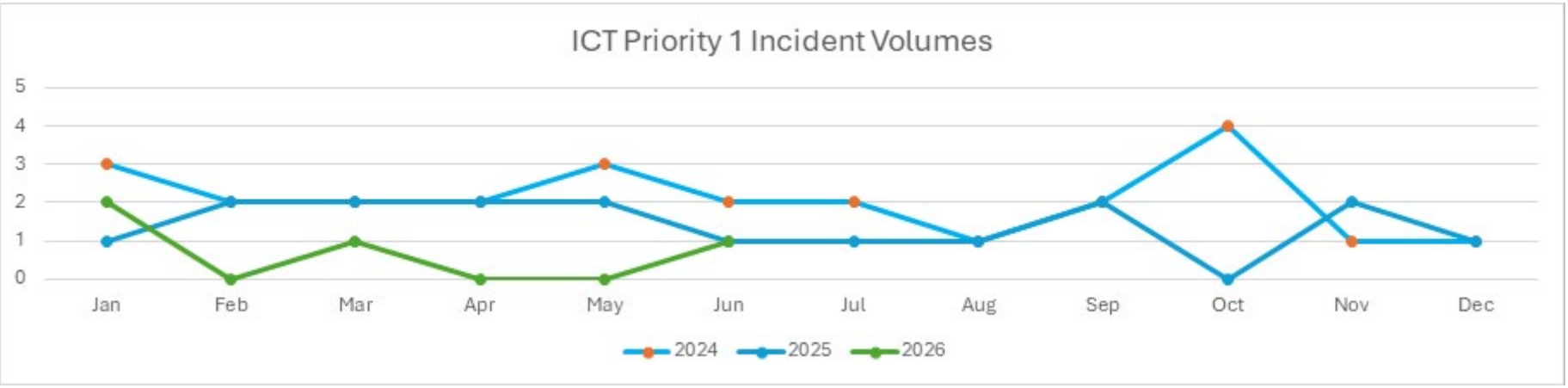
Significant Incidents

There have been no new significant incidents reported to the Corporate Governance Team in this reporting period.

ICT Priority Incidents

For the purposes of ICT incident reporting, a Priority 1 (P1) incident is defined as “an ICT event which impacts the whole force, with a fix time required of less than 4 hours.” Whilst not all ICT events impact the whole Force, they are captured in this report because they involve a system which has been identified as critical by the Force.

ICT P1 Incident Volume Trend: Data for this report is collected from the period 1st April 2026 to 30th June 2026. Between this period, ICT recorded 1 x P1 incident.



The following Priority 1 incidents were reported during the last period:

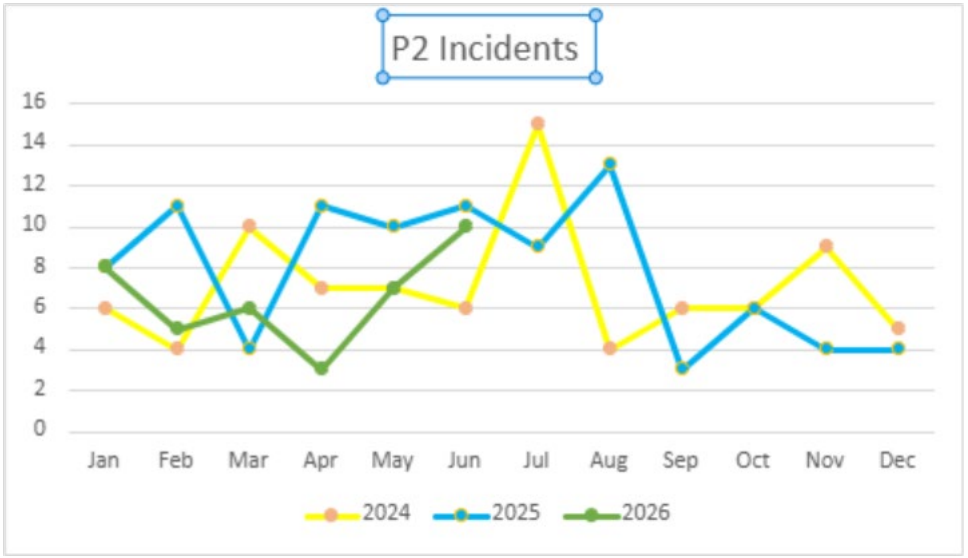
Date & Time	P1 Incident Summary	Affected Force	Business Impact & Action Taken	Root Cause & Learning	Time to Restore	Resolved
Contact Management						
09/06/2026	The Enhanced Information Service for Emergency Calls (EISEC) which automatically sends caller location services to emergency control rooms was not populating within CMP.	Both	Incident affected agent response times.	The root cause was identified as being an unplanned effect following a third-party Cortex application change which meant the service needed to be restarted.	6 minutes	Yes

ICT P2 Incident Volume Trend: During the period 1st April 2026 to 30th June 2026, ICT recorded 20 x P2 incidents.

P2 incidents are reported to allow assessment of any underlying trend or issue that might, if not addressed, lead to a business continuity incident. For the purposes of ICT incident reporting, a P2 incident is defined as “an ICT event which impacts on a single department or site, with a fix time required of less than 8 hours.”

For reporting purposes, we are now removing any incidents which affected only HIOWC systems from the figures and therefore reporting only on those which impacted TVP or both forces.

Overall Priority 2 incidents decreased vs previous period. JICT continue to focus on our technology improvements roadmap. All incidents were resolved within service levels.



Business Continuity Activities

The work on Business Impact Assessments (BIAs) has continued. In the reporting period April-June the only remaining priority area is the LCU's and there is now a plan in place to commence this work.

Status of BIA Documentation	
Priority function / activity	Y

Row Labels	**Count of BIA_Ref**
Completed	6
In Progress	3
To Start	10
Grand Total	**19**

The work so far undertaken on BIAs has identified the following in relation to the critical activities each department undertakes for the Force. Once the LCU data has been collated, we will have a clearer picture of our criticality. However, further work is needed, and has been identified, to delve deeper into this to improve our understanding of our functions and to strengthen our resilience.

Activities by Criticality	**Count of Critical Activity**	
Red	45	**48%**
Amber	22	**24%**
Green	26	**28%**
Grand Total	**93**	

We have refreshed our Knowzone pages and periodically reach out to the business to promote our work.

Business Continuity Assurance

Business continuity assurance continues to improve and identified improvement work is ongoing, albeit some elements remain static as we await responses and input from across the force.

A recent review of the maturity matrix put Thames Valley Police at 82% (compared to our original score of 55%) which is a significant improvement. The aim is to increase this score further with the next stages of the improvement plan. The maturity assessment was undertaken against the force's agreed Business Continuity Maturity Framework, aligned to ISO22301 principles and national good practice. The assessment remains internally derived and is used primarily to measure progress over time rather than provide independent certification

Wider Operating Context and Resilience

The force continues to operate within an increasingly complex and unpredictable environment characterised by geopolitical instability, technological change, increasing public expectations and sustained growth in demand across several operational areas. These factors continue to influence both the force's risk profile and wider organisational resilience arrangements.

Nationally, policing continues to experience increasing complexity associated with safeguarding demand, digital investigations, public protection responsibilities and information management. At the same time, increasing dependency on technology, data and interconnected systems has heightened the importance of organisational resilience, cybersecurity and business continuity planning.

The force is also monitoring several emerging external pressures, including evolving information disorder threats, increasing protective security considerations and the long-term implications of major national operational commitments, including anticipated demand associated with Summer 2028. While these matters are at varying stages of development, they reinforce the importance of horizon scanning, partnership working and proactive risk management.

Business continuity, risk management and operational planning continue to work closely to identify threats, assess organisational preparedness and ensure that significant risks are escalated through the appropriate governance arrangements. This provides additional assurance that the force is not only responding to current pressures but is actively considering future risks and dependencies that may impact operational delivery. The position will continue to be reviewed through established governance arrangements, with escalation routes in place should the organisational risk profile change materially.

Forward Look and Next Quarter Focus

During the next quarter, the Force will undertake a scheduled Health & Safety audit, providing independent assurance regarding governance arrangements, compliance and control effectiveness. Findings will be reported through established governance arrangements and used to inform future improvement activity and assurance planning.

Work will also continue to refine the Strategic Risks and Issues Register and assess emerging organisational pressures through established governance arrangements.

Overall Corporate Assurance

Area	Assurance Rating	Rationale
Strategic Risk Management	Reasonable	Established governance, ownership, quarterly review, evidence of challenge and escalation
Health & Safety	Partial but improving	Governance strengthened, appetite framework introduced, audit activity developing
Business Continuity	Reasonable	Improvement plan progressing, maturity increased to 82%, exercising programme established

Across strategic risk management, Health & Safety and business continuity, the force can take reasonable assurance that the principal risks and issues are identified, understood and subject to appropriate governance, ownership and oversight.

The Strategic Risks and Issues Register continues to provide a credible reflection of the force's principal organisational exposure and is supported by established governance arrangements that facilitate challenge, escalation and decision-making. Health and Safety governance continues to mature through improved assurance arrangements, the introduction of a formal appetite and tolerance framework and the identification of organisational issues where compliance ad assurance require further strengthening. Business continuity arrangements continue to improve through ongoing planning, exercising and resilience activity.

Assurance is strongest where governance arrangements, controls and performance measures are established and embedded. In areas where assurance remains constrained, the underlying causes are generally understood and are subject to defined improvement plans, senior ownership and ongoing oversight.

No immediate changes to the force's overall risk appetite are recommended at this stage. The current appetite framework remains appropriate to the force's strategic objectives, operating environment and known risk exposure. Continued focus should remain on strengthening assurance mechanisms, embedding improvements and demonstrating that mitigation and improvement activity translate into sustained reductions in risk exposure and increased organisational resilience over time.

OFFICERS' APPROVAL

We have been consulted about the proposal and confirm that financial and legal advice have been considered in the preparation of this report. We are satisfied that this is an appropriate report to be submitted to the Joint Independent Audit Committee.

Chief Constable: Date:

Director of Finance: Date:

Appendices

Appendix 1 – Changes to existing Strategic Risks and Issues

Strategic Risks

Risk Ref	Risk Short Title	Description	Previous Risk Score (I x L)	Latest Risk Score (I x L)	Trend	Target Score (I x L)	Target Date	Risk Owner	Date Raised	Risk Appetite	Risk Action	Updates June 2026
SR113	Police support carrier fleet	There is a risk that TVP is unable to adequately respond to particular significant situations due to insufficient suitable vehicles to transport their Police Support Units (PSUs).	12	12	Stable	9	01-Dec-26	ACC France / ACO Waters	May-23	Cautious	Treat	The risk has now materialised, with limited mitigation progress achievable due to factors outside JOU control, including funding constraints and the availability of suitable carrier vehicles. As a result, the risk has been transferred to the Strategic Issue Register as SI22, with proposed ownership moving to Fleet, who are best placed to influence vehicle provision.
SR107	Contractor Tax Compliance	There is a risk that the IR35 tax adjustments identified for a number of contractors attract a higher financial liability than currently provided for. In addition, this could become a reputational issue for the force.	4	6	Increasing	1	31-Dec-26	ACO Waters / ACO Cornelius	Dec-21	Minimalist	Treat	The risk was re-drafted (and re-assessed) in May 2026 to accurately reflect the current circumstances. We have yet to obtain all the invoiced fees data that we need to support a disclosure to HMRC in due course; this remains our most pressing task. As of 15 June 2026, we have full financial data for 18 of the 25 notified individuals. HMRC has assigned a case worker to deal with TVP's notification so we should expect a request for financial and other information in the near future. Several work strands are progressing as anticipated, albeit taking longer than hoped for. No particular concerns to note at this time.

Strategic Issues

There have been no changes this reporting period to existing Strategic Issues.

Appendix 2 – New Strategic Risks and Issues

Strategic Risks

No new Strategic Risks have been adopted this reporting period.

Strategic Issues

SI 19 – Prison Recalls	There is an issue in that Thames Valley Police has lacked a clear, consistent and force-wide operating model for the management of prison recalls and unlawfully-at-large (UAL) subjects. This has resulted in inconsistent routing, unclear ownership, variable risk grading, inadequate recording within CMP and Niche, and insufficient supervisory oversight, creating unmanaged public protection risk and limiting organisational assurance.					Issue Owner:	ACC Darren O'Callaghan
Date Raised	May 2026	Date Proposed	May 2026	Date Accepted		Issue Lead	Ben Gasson
Current Impact	3	Maximum Tolerable Impact	3	Optimal Impact	2	Review Date	May 2026
Target Impact	2	Target Date	Dec 2026	Issue Action	Treat	Next Review Due	Aug 2026
Issue Appetite	Minimalist	Trend	New	Assurance	Intelligence risk meeting held every 8 weeks		

Issue Type (Enter 'Y' for those which apply)					
Financial		Safety & Security	X	Infrastructure & Estate	
Justice	X	Technology & Data		Change, Programmes & Projects	
Legitimacy, Trust & Confidence	X	Operational, Service Delivery & People	X	Legal, Regulatory, Governance	X

Context:
The Recall and UAL Improvements Working Group identified fundamental weaknesses in the end-to-end management of prison recalls. Historically, recalls entered the force via multiple routes, were inconsistently recorded across CMP and Niche, and were managed with variable approaches to risk grading, ownership, and escalation. Niche system limitations meant recall risk was not captured in a structured or reliable way, reducing visibility through Daily Management Meetings and limiting senior assurance. Ownership of recalls was not consistently defined, particularly for long-term cases, leading to drift and inconsistent supervision. These issues undermined the force's ability to manage public protection risk effectively and prompted a redesign of the recall operating model, with escalation to Gold governance to ensure pace, assurance and sustainability.

Issue Updates (Descending order – most recent update at top)			
24/04/2026 – Issue escalated to Gold Group for strategic assurance following recognition that historic recall management weaknesses represent a public protection issue. Delivery and ownership remain at Silver level			
Causes:	Consequences:		
Absence of a single, force-wide operating model for recall management	High-risk recalls not consistently identified, escalated or governed		
Multiple and inconsistent entry routes for recall notifications	Increased public, victim and officer safety risk		
No structured recall risk-grading capability within Niche	Delays and drift in recall activity due to unclear ownership		
Inconsistent use and closure of CMP logs	Poor auditability and defensibility of recall decisions		
Variability in local allocation and ownership practices	Reduced organisational assurance and supervisory confidence		
Lack of clarity around long-term recall management and exit decisions	Reputational and regulatory risk		
	Increased stress and unmanaged responsibility for officers		
Mitigations: (include both those in place and future)	Owner:	Target date:	Completion Date
Implementation of a Force-wide Prison Recall Operating Model A single, standardised end-to-end operating model for prison recalls has been developed and agreed through Silver governance. This provides consistent processes for routing, allocation, ownership, escalation and exit, removing reliance on local practice and informal workarounds.			
Standardised Risk Assessment and Management Framework Clear, force-approved definitions for High, Medium and Standard recall risk have been introduced, with a presumption of High Risk where individuals are already assessed as high risk through other safeguarding frameworks. Defined roles for FIMs, Duty Inspectors and escalation routes support consistent and defensible decision-making. High-risk recalls are managed in parity with other critical public protection processes.			
Strengthened Recording, Visibility and System Controls Improvements to CMP and Niche recording requirements ensure recalls are consistently logged, correctly classified and visible for supervisory and performance oversight. Structured solutions are being progressed to address system limitations and improve the force's ability to monitor recall risk, demand and outcomes.			
Clear Ownership, Governance and Supervisory Oversight All recalls are required to always have an identifiable owner, supported by consistent allocation principles. High-risk recalls are subject to active supervision through Daily Management Meetings, with			

structured governance through established Outstanding Suspects and Silver forums to provide assurance and accountability.			
Lessons Learned			

SI 20 Information Disorder	The scale of response to an incident seeing Information Disorder would test force systems and expose weaknesses across the Force's end-to-end information lifecycle, including intelligence, operational decision making, incident management, public contact, digital capability and communication, may enable or amplify misinformation, disinformation and mal-information (MDM) or inhibit our ability to respond and mitigate. This could negatively impact operational effectiveness, public safety, workforce welfare, community cohesion and trust and confidence, both locally and nationally.					Issue Owner: Issue Lead:	ACC Darren O'Callaghan Michelle Campbell
Date Raised	May 2026	Date Proposed	July 2026	Date Accepted		Review Date	June 2026
Current Impact	4	Maximum Tolerable Impact	3	Target Impact	3	Target Date	
Issue Appetite	Averse	Trend	New	Issue Action	Treat	Next Review Due	September 2026
Assurance	None – governance needs to be confirmed as a priority						

Issue Type (Enter 'Y' for those which apply)					
Financial	Y	Safety & Security	Y	Infrastructure & Estate	
Justice		Technology & Data		Change, Programmes & Projects	
Legitimacy, Trust & Confidence	Y	Operational, Service Delivery & People	Y	Legal, Regulatory, Governance	Y
Context:					

Policing operates in a fast-moving information environment where online content spreads more quickly than traditional operational or communications responses, creating a persistent "speed gap". Information disorder is increasingly recognised nationally as a strategic risk to operational effectiveness, community cohesion and public confidence, with inconsistent ownership and response across policing. Experience from recent high-profile incidents demonstrates that delays in operational clarity, organisational decision-making and information vacuums can unintentionally create conditions in which information disorder thrives and becomes entrenched before corrective action is possible. While Communications plays a critical role, effective management requires early identification, assessment and coordinated action across intelligence, contact management, local policing and operational command — not solely reactive response.	
Issue Updates (Descending order – most recent update at top)	
June 2026 – The issue was taken to the June RIL as a strategic risk with no confirmed ownership. Ownership has now been confirmed and the decision made to re-draft as an issue.	
Consequences:	Causes:
Public disorder and community tension - harm to victims / witnesses, threats to public / officer safety	Rapid and widespread dissemination of false, misleading or weaponised information online, amplified by algorithms, influencers, coordinated networks, hostile actors and robots
Rapid escalation into national/internation incidents	Information vacuums arising from delays or lack of clarity in operational positioning, enabling speculation and narrative development
Operational disruption and evidential prejudice	Lack of early consideration of information and narrative risk within operational decision making, including the impact of policing activity and timing of actions
Surge demand on contact management centres	"Speed gap" between emerging narratives and the Force's ability to verify and respond, leading to reactive rather than proactive management
Loss of legitimacy, trust and confidence, which underpin the force's ability to operate effectively and represent a core measure of organisational success	Late or inconsistent involvement of Corporate Communications, limiting the ability to shape narratives before they become established
Financial impacts (i.e. mutual aid, overtime, claims)	Insufficient social listening, intelligence and demand insight (e.g. contact management) to detect and understand emerging issues early
Workforce welfare impacts due to sustained public scrutiny and hostility	Limited integration and coordination across key functions (Intelligence, Contact Management, Local Policing, Operational Command, Communications and ICT), resulting in fragmented or inconsistent responses
Reduced effectiveness of policing response due to reactive posture	Absence of clear governance, ownership and structured processes for managing information disorder across the organisation

	External drivers including AI-generated or manipulated content, commercial “clickbait”, and misinformation originating from national or international sources		
	Limited organisational preparedness, including gaps in training, awareness and pre-agreed messaging for high-risk incidents		
Mitigations: (include both those in place and future)	Owner:	Target date:	Completion Date
Establish clear governance and ownership, including a senior responsible owner and a multi-disciplinary Information Disorder Working Group reporting into appropriate strategic boards	ACC O’Callaghan		
Develop and implement a cross-force operating model for managing information disorder, covering identification, information sharing, assessment and proportionate response based on harm, reach and intent			
Embed consideration of information risk and narrative impact into operational planning and decision making, including within Gold/Silver/Bronze structures and intelligence processes			
Define clear triggers for early stand up of information cell (Communications, Operations and Intelligence) to enable proactive, rather than reactive, management of emerging narratives			
Enhance social listening and early detection capability through integration of digital monitoring, intelligence gathering and contact management insights to identify emerging risks			
Strengthen integration and coordination across key functions (Intelligence, Contact Management, Local Policing, Operational Command, Communications and ICT) to ensure a consistent and timely response			
Develop the Force’s role as a ‘trusted voice’ and strengthen community engagement networks, including the use of trusted stakeholders to support early intervention and amplification of accurate information			
Improve digital and ICT capability to support monitoring, analysis and internal dissemination of information relating to misinformation and emerging narratives			

Build organisational capability through training and awareness for officers and staff on information disorder, including the impact of operational decisions on public narratives			
Develop pre-agreed messaging frameworks and preparedness plans for high-risk or high-profile incidents to enable rapid and consistent response			
Strengthen partner and stakeholder engagement, including media relationships and multi-agency information sharing, to support coordinated responses and reduce the spread of misinformation			
Embed organisational learning through structured debriefs and reviews following incidents involving information disorder to continuously improve policy, processes and response			
Lessons Learned			

Proposed SI 22 **Police Support Carriers**	Thames Valley Police remains below the required PSU fleet establishment needed to meet Strategic Policing Requirement (SPR) commitments, with additional investment required to procure further vehicles.					Issue Owner:	ACC Murray
Date Raised	12/8/26	Date Proposed		Date Accepted		Issue Lead	Peter Jardine
Current Impact	3	Maximum Tolerable Impact	3	Optimal Impact	2	Review Date	August 2026
Target Impact	2	Target Date	TBC	Issue Action		Next Review Due	
Issue Appetite	Cautious	Trend	Stable	Assurance	Reasonable: Reviewed and discussed at POPs and Strategic Governance meeting chaired by ACC France		
Issue Type (Enter 'Y' for those which apply)							

Financial	Y	Safety & Security	Y	Infrastructure & Estate	
Justice		Technology & Data		Change, Programmes & Projects	
Legitimacy, Trust & Confidence	Y	Operational, Service Delivery & People	Y	Legal, Regulatory, Governance	

Context:

TVP has an SPR commitment to provide 12 Police Support Units (PSUs) for National Mutual Aid purposes, requiring sufficient PSU carriers to support deployment within the required timescales. Although fleet numbers have improved since this matter was first identified in May 2023, the Force remains three PSU carriers below the establishment required to fully meet its SPR commitment.

The remaining shortfall is a known and understood issue. Whilst operational teams are the users of the vehicles, they are unable to directly influence the acquisition of additional carriers. Responsibility for addressing the gap sits within fleet management and the identification of appropriate funding.

There have previously been occasions where TVP has relied upon mutual aid arrangements with neighbouring forces to supplement carrier availability. Whilst this provides a mitigative measure, it does not remove the underlying fleet capability gap.

At present, no further action can be taken by Joint Operations to resolve the issue. The procurement of the remaining three PSU carriers is dependent upon the identification and approval of appropriate funding. Until funding is secured and the vehicles are acquired, TVP will continue to operate below its full PSU fleet establishment and remain reliant on existing mitigations to manage the impact.

New PSU carriers are funded centrally at the point of purchase before being allocated to an LCU. Ongoing maintenance and lifecycle replacement costs are recovered through the Chiltern Transport Consortium (CTC) service charge model, which is funded from LCU budgets.

Issue Updates (Descending order – most recent update at top)

August 2026: This issue was originally recorded as a strategic risk (SR113) and has been on the strategic risk register since Spring 2023. As the risk has crystalized as an ongoing issue, we suggest it is transferred between registers and ownership.

Consequences:	Causes:		
TVP remains dependent on mutual aid arrangements to supplement PSU carrier capacity. This creates a vulnerability whereby the Force may be unable to fully meet operational, and SPR commitments should partner forces be unable to provide support when required			
Mitigations: (include both those in place and future)	Owner:	Target date:	Completion Date
Exploring new vehicle options:			

• Carriers cost £70,000, and currently a new bare-specification vehicle would have a lead time of at least 16 months. This is due to the current international shortage of new vehicles due to an absence in supply of semiconductors. This affects most motor vehicle manufacturers. Our current PSU carrier provider is Mercedes Benz. • A further lead time of at least one month would be added to the above to turn the bare-specification vehicle in to a PSU carrier, for example fitting police electrical equipment, livery, reinforced windscreen etc. If all new vans arrived at the same time, this lead time would likely increase. The work is included in the £70,000. A fleet increase will require a capital investment programme and an annual payment to CTC			
Submission of APP/MTFS bid asking for uplift in PSU carriers			Ongoing
Lessons Learned			

H&S Strategic Issue

COSHH	There is an issue that the Force does not have a centralised COSHH management system or consistent assurance arrangements, limiting its ability to evidence, monitor and demonstrate compliance with COSHH Regulations 2002 and HSE guidance across all operational areas.					Issue Owner:	DCC Ben Snuggs
Date Raised	June 2026	Date Proposed	July 2026	Date Accepted	Aug 2026	Issue Lead	Ali Nicholls / Emma Coray
Current Impact	4	Maximum Tolerable Impact	2	Optimal Impact	1	Review Date	July 2026
Target Impact	2	Target Date	April 2027	Issue Action	Treat	Next Review Due	
Issue Appetite	None	Trend	New	Assurance	None		

Issue Type (Enter 'Y' for those which apply)					
Financial		Safety & Security	Y	Infrastructure & Estate	
Justice		Technology & Data		Change, Programmes & Projects	
Legitimacy, Trust & Confidence		Operational, Service Delivery & People	Y	Legal, Regulatory, Governance	Y

Context:

Several work areas across the TVP estate, including the Forensic Laboratory and Vehicle Workshops, use, handle and store hazardous substances as part of routine operational activity. These substances may include chemical reagents, solvents, cleaning agents, fuels and lubricants, all of which have the potential to present risks to the health and safety of staff if not appropriately managed.

While COSHH-related activities are undertaken within business areas, there is currently no centralised COSHH management system or consistent force-wide oversight framework. As a result, there is limited organisational visibility of COSHH risk assessments, associated control measures and review arrangements, and limited centralised assurance to consistently evidence compliance with COSHH requirements across all relevant areas.

Under the COSHH Regulations 2002, employers have a legal duty to assess the risks posed by hazardous substances and implement appropriate measures to prevent or adequately control exposure. In the absence of a centralised approach to recording, monitoring and assuring COSHH activity, the Force has reduced ability to demonstrate compliance, identify gaps, or provide evidence of consistent application of COSHH requirements across operational areas.

This lack of organisational assurance creates a risk that inconsistencies in COSHH assessments, control measures, training, review arrangements or record keeping may not be identified in a timely manner. It may also limit the ability of managers and health and safety leads to maintain effective oversight of matters such as personal protective equipment (PPE), ventilation requirements, emergency procedures and health surveillance arrangements where required.

Action is required to establish a centralised COSHH management and assurance framework, including clear governance arrangements, a comprehensive COSHH register, standardised assessment processes, and regular monitoring and reporting. This will improve organisational oversight, support consistent application of COSHH requirements and strengthen the Force's ability to evidence compliance with regulatory expectations.

Consequences:	Causes:
Limited ability to evidence and demonstrate compliance with COSHH Regulations and HSE guidance.	The Force does not have a centralised COSHH management system to oversee hazardous substances and associated assessments.
Reduced organisational assurance regarding the effectiveness and consistency of COSHH arrangements across operational areas.	Arrangements for maintaining COSHH records and assessments are managed locally, resulting in limited organisational visibility.

Risk that gaps in COSHH assessments, records or control measures may not be identified in a timely manner.	There is no comprehensive force-wide COSHH register to support oversight and assurance activity.		
Potential for inconsistent application of COSHH processes and controls across business areas.	Roles, responsibilities and governance arrangements for COSHH management are not consistently defined across business areas.		
Increased risk of challenge from regulators or external scrutiny where compliance cannot be readily evidenced	Processes for reviewing, updating and assuring COSHH assessments are not standardised.		
Risk that opportunities for organisational learning and continuous improvement are not fully identified.	Audit and reporting mechanisms are not sufficiently developed to provide a consistent view of COSHH compliance across the Force.		
Reduced confidence in the completeness and accuracy of COSHH-related management information.	COSHH information is held across multiple locations and systems, limiting the ability to readily evidence compliance.		
Mitigations: (include both those in place and future)	Owner:	Target date:	Completion Date
Establish a force-wide COSHH governance framework with clearly defined roles and responsibilities.	Natalie Langton		
Develop and implement a centralised COSHH management system and register.	Emma Coray / H&S team		
Introduce standardised COSHH assessment, review and record-keeping processes.	Emma Coray		
Implement a programme of audit, inspection and compliance monitoring activity.	Craig Bunn		
Establish regular reporting to the HSE Governance Board.	Emma Coray		
Define training requirements for staff with COSHH responsibilities.	Emma Coray / L&D		
Provide guidance and support to business areas to promote consistent application of COSHH processes.	Emma Coray		
Develop performance measures and management information to provide organisational oversight and assurance.	Emma Coray		
Ensure robust service and maintenance schedule for LEVs (ventilation systems) across the force with thorough examination and test at least every 14 months	Michael Tearle		Update 28/07/26 from MT - I can confirm that all LEV systems across the force estate are under contract to be serviced and maintained in

			accordance with statutory requirements.
Lessons Learned			

Appendix 3 – Strategic Risks and Issues Register

Strategic Issues

Ref	Short Title	Previous Impact Score	Latest Impact Score	Trend	Target Impact Score	Target Date	Issue Owner	Date Raised	Issue Action
SI12	CJ Disposals Demand	4	4	Stable	2	31-Dec-26	ACC O'Callaghan	Sep-25	Manage
SI15	ADO Numbers & Management	4	4	Stable	2	01-Sep-26	ACO Cornelius	Oct-25	Treat
SI 20	Information Disorder		4	New	3	TBC	ACC O'Callaghan	May-26	Treat
SI13	CJ System Outcomes	3.5	3.5	Stable	2	out of TVP control	ACC O'Callaghan	Sep-25	Manage
SI 19	Prisoner Recalls		3.5	New	2	31-Dec-26	ACC O'Callaghan	May-26	Manage
SI11	Forensic demand	3	3	Stable	2	31-Mar-27	ACC O'Callaghan	Jul-25	Manage
SI14	Firearms Licensing Demand	3	3	Stable	2	31-Dec-26	ACC O'Callaghan	Sep-25	Manage
SI 17	MOSOVO demand	3	3	Stable	2	31-Dec-26	ACC O'Callaghan	Dec-25	Manage
SI 18	Security	3	3	Stable	2	01-Dec-26	DCC Snuggs	Mar-26	Manage
SI 22	Police Support Carriers		3	New	2	TBC	ACC Murray	Aug-26	Manage
SI4	Unestablished posts	2	2	Stable	2	Sep-26	ACC Murray	Sep-23	Manage
SI8	Over-recording of crime	2	2	Stable	1	Maintain	DCC Snuggs	Sep-24	Manage

Strategic Risks

Risk Ref	Risk Short Title	Previous Risk Score (I x L)	Latest Risk Score (I x L)	Trend	Target Score (I x L)	Target Date	Risk Owner	Date Raised	Risk Appetite	Risk Action
SR111	Custody Futures Programme	12	12	Stable	9	31-Jul-26	DCC Snuggs	Sep-22	Cautious	Treat
SR130	CSAM referrals	12	12	Stable	6	31-Jan-26	ACC Wright	Mar-25	Minimalist	Treat
SR132	Cyber Security	12	12	Stable	6	30-Sep-26	ACO Lattanzio	May-25	Minimalist	Treat
SR138	External T&C	12	12	Stable	8	Jan-27	ACC Dennis Murray	Sep-25	Averse	Treat
SR140	Internal T&C	12	12	Stable	8	Dec-26	ACC Dennis Murray	Sep-25	Averse	Treat
SR144	Op Encompass	12	12	Stable	4	31-Jan-27	ACC Wright	Apr-26	Minimalist	Treat
SR119	Business Objects	9	9	Stable	4	Under Review	DCC Snuggs	Sep-23	Minimalist	Treat
SR123	Psychological Sickness	9	9	Stable	6	30-Sep-26	ACO Cornelius	May-24	Cautious	Treat
SR137	EV Transition	9	9	Stable	2	01-Mar-28	ACC Dennis Murray	Aug-25	Adverse	Treat
SR141	Project Vigilant	9	9	Stable	4	31-Mar-27	ACC Ollie Wright	Sep-25	Minimalist	Treat
SR118	Forensic Accreditation	8	8	Stable	2	01-Jan-29	ACC Wright	Sep-23	Minimalist	Treat
SR086	Attrition	14	7.5	Reducing	6	01-Aug-26	ACO Cornelius	Oct-17	Minimalist	Treat
SR136	Justice Gateway	7	7	Stable	4	31-Dec-26	ACC Wright	Jul-25	Minimalist	Treat
SR107	Contractor Tax Compliance	4	6	Increasing	1	31-Dec-26	ACO Waters / ACO Cornelius	Dec-21	Minimalist	Treat
SR131	GIS - CMS	6	6	Stable	9	31-Dec-25	ACO Lattanzio	May-25	Cautious	Treat
SR116	IPCO Compliance	4	4	Stable	4	31-Mar-26	ACO Lattanzio	Sep-23	Minimalist	Treat

Appendix 4 – Strategic H&S Risks and Issues Register

Issue	Previous score	Current Score	Trend	Owner	Date Raised
H&S Data	4	4	Stable	DCC Ben Snuggs	Apr-26
Vehicle Checks & Equipment	3	3	Stable	ACC Dennis Murray	Jan-25
High Number of Assaults on Police	3	3	Stable	ACC Christian Bunt	May-23
High Number of Training Injuries	2	2	Stable	ACO Nicky Cornelius	May-23
COSHH Management		4	New	DCC Ben Snuggs	Jul-26
Risk	**Previous Score**	**Current Score**	**Trend**	**Owner**	**Date Raised**
Lithium Battery Management	(4x4) 16	(4x4) 16	Stable	DCC Ben Snuggs	Dec-23
Officer Fatigue and Road Safety	(3x3) 9	(3x3) 9	Stable	ACC Dennis Murray	Oct-24
Fire Safety Across the Estate	(4x3) 12	(2x4) 8	Decrease	DCC Ben Snuggs	Dec-23
First Aid at Work	(3x2) 6	(3x2) 6	Stable	DCC Ben Snugs	Feb-24
Lone Working	(3x2) 6	(3x3) 6	Stable	DCC Ben Snuggs	Apr-24

Appendix 5 – Risk and Issue Scoring Matrix

likelihood banding	Score	guidance
Probable	4	80% or higher chance this will happen / Is already an issue
Likely	3	50-80% chance this will happen
Possible	2	10 – 50% chance this will happen
Unlikely	1	Less than 10% chance this will happen

Impact Band and Scoring		Financial	Safety & Security	Infrastructure & Estate	Legitimacy, Trust & Confidence	Operational, Service Delivery & People	Justice	Technology & Data	Change, Programmes & Projects
Acceptable	1	Limited (<£1m) - Routine financial fluctuations within expected parameters.	Minor safety/security issues with no operational impact.	Minor infrastructure issues with no operational impact.	Strong public trust, minor reputation fluctuations.	Minor disruptions with no lasting impact on service delivery or personnel.	Minor procedural inefficiencies with no legal or ethical impact.	Minor tech issues with no operational impact.	Projects progressing as planned with minimal risk exposure.
Manageable	2	Moderate (£1m to £2m) - Budget constraints requiring adjustments but no immediate threat.	Risks requiring mitigation but not immediate escalation.	Risks requiring mitigation but not immediate escalation.	Moderate trust concerns requiring proactive management.	Risks requiring mitigation but not immediate intervention.	Risks requiring mitigation but not immediate intervention.	Risks requiring mitigation but not immediate escalation.	Risks requiring adjustments but not immediate intervention.
High	3	Major (£2m to £5m) - Financial instability or resource shortages.	Events that could cause serious harm or security threats.	Issues posing operational distribution or security concerns.	Significant reputational challenges affecting institutional credibility.	Significant disruptions affecting efficiency, morale, or service delivery.	Risks posing procedural failures or ethical concerns.	Significant tech failures or security breaches.	Significant obstacles affecting project viability or strategic outcomes.
Severe or Critical	4	Critical (£5m+) - Immediate financial crisis or failure to meet essential obligations.	Threats with catastrophic consequences (loss of life, major breaches).	Major infrastructure crises threatening safety or operations.	Major legitimacy crisis undermining force integrity.	Major crisis impacting operational stability and public service effectiveness.	Major legal or ethical crises throughout judicial integrity.	Major system failures or data breaches compromising operations.	Major failures jeopardising programme success or strategic alignment.

OPCC Strategic Risk Register - Summary Q2 2026-27

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev
SR2/25	National Policing & Governance Reform (including PCC abolition)	Proposed national policing and governance reforms, including potential abolition of PCCs, could create transitional uncertainty affecting the OPCC's statutory responsibilities, governance oversight, and the stability of future funding (including grants and commissioned service awards).	3	3	9	→
SR4/25	Local Structural & Partnership Reform	Local devolution and structural reform proposals may destabilise OPCC governance, partnerships, funding flows and statutory responsibilities.	3	3	9	→

Risk Heat Map		Impact			
		1 Minor	2 Moderate	3 Major	4 Critical
Likelihood	4 Probable				
	3 Likely			SR2 SR4	
	2 Possible				
	1 Unlikely				

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Risk Owner	Strategic Oversight
SR2/25	**National Policing & Governance Reform (including PCC abolition)**	Proposed national policing and governance reforms, including potential abolition of PCCs, could create transitional uncertainty affecting the OPCC's statutory responsibilities, governance oversight, and the stability of future funding (including grants and commissioned service awards).	**3**	**3**	**9**	→	**Reduction (Mitigation)**	**Helen Wake**	**Gillian Ormston**

Background

Date Risk Added: December 2025
Government has confirmed PCC abolition by May 2028 as part of wider policing reform, creating uncertainty for Thames Valley governance and transition planning. Emerging Home Office funding pressures (see SIL 5/26) show this uncertainty is already impacting core funding and grants. The OPCC is engaging with national and local partners to monitor developments and prepare for change.

Impacts

Delivery / Statutory Impacts: Disruption to OPCC statutory duties (victims, commissioning, complaints, scrutiny, oversight). Reduced influence during transition years and ambiguity over roles, resources and responsibilities. Staff uncertainty affecting capacity and retention; strain on organisational resilience. Instability for multi-year commissioning and grant-funded services due to uncertainty in future central government funding (including grants and awards).
Governance / System Impacts: Risk to continuity of governance, partnership working and public confidence. Potential weakening of oversight of policing performance during transition and ambiguity in accountability arrangements.

Controls in place	Status	Owner
Active horizon scanning of national announcements/White Paper iterations by Strategy & Risk.	In progress	HW
Regular engagement with Home Office, APCC/APACE, and national reform groups.	In progress	GO
OPCC leadership liaison with Local Authority Chief Executives on future governance.	In progress	GO/HW
CoPaCC analysis commissioned to support scenario modelling.	Closed	MF
Internal OPCC engagement to manage staff awareness/readiness	In progress	GO/HW
Maintain oversight of Home Office funding and align SR2 with live financial issues (e.g. SIL 5/26).	In progress	MT

Key Actions

Date Added	Action Description	Action Update	Target Date	Status	Owner
Apr-26	Maintain active engagement with Home Office, APCC/APACE and other national reform groups to track developments on PCC abolition and wider policing governance reform.	Engaged nationally: GO proposed lead of APACE transition working group; MT involved in governance on PAACTS.	Jan-27	In progress	GO
Apr-26	Continue structured scenario modelling work (supported by CoPaCC) to assess implications of national reform proposals for Thames Valley governance and OPCC statutory duties.	CoPaCC report is now complete. PCC has submitted an open letter to the Home Office.	Jul-26	Closed	MF
Apr-26	Engage proactively with Local Authority Chief Executives to understand potential future governance models and ensure OPCC operational and statutory requirements are represented.	Meeting took place in May. Further meeting planned for 17/09/26.	Sep-26	In progress	GO/HW
Apr-26	Provide regular briefings to COG, SLT and staff on reform developments, dependencies and their implications for OPCC statutory responsibilities.	Ongoing agenda item.	Jan-27	In progress	HW
Apr-26	Engage with TVP and create working group to share information and plans regarding Police Reform.	Workshop with CCMT and COG on 13th August. Governance structure created, next workshop scheduled for early December.	Dec-26	In progress	MF
Aug-26	Create report for Police and Crime Panel updating on Reform developments and internal processes for external scrutiny and assurance.	Report submitted to PCC for approval.	Sep-26	In progress	MF

Ref	Title	Description	Impact	Likelihood	Score (I x L)	Trend/Prev	Risk Appetite	Risk Owner	Strategic Oversight
SR4/25	**Local Structural & Partnership Reform**	Local devolution and structural reform proposals may destabilise OPCC governance, partnerships, funding flows and statutory responsibilities.	**3**	**3**	**9**	➡	**Reduction (Mitigation)**	**Helen Wake**	**Gillian Ormston**

Background

Date Risk Added: March 2025
Local devolution and local government reform proposals across Oxon, Berks & Bucks remain fluid, with potential models such as combined authorities, mayoral arrangements and Strategic Foundations Authorities under discussion. These developments create ongoing uncertainty for policing governance, partnership structures and how joint services and funding flows may operate across Thames Valley. The OPCC is monitoring these proposals through local authority engagement, national reform channels and continued horizon scanning.

Impacts

Disruption to OPCC governance structures and statutory duties if policing oversight shifts into a new combined/mayoral model. Instability in partnership arrangements affecting CSPs, VRU work and joint commissioning. Uncertainty around future funding mechanisms, including local authority contributions and multi agency grant flows. Reduced clarity for OPCC planning cycles, performance oversight and multi year commissioning. Capacity impacts if local government reforms affect OPCC staffing, alignment or shared services.

Controls in place	Status	Owner
Regular attendance at devolution/structural reform meetings involving Local Authorities.	In progress	GO/HW
Ongoing horizon scanning of Government devolution and local government reform announcements.	In progress	HW
Engagement with national bodies (APACE, APCC) to understand implications of emerging governance models.	In progress	GO
Monitoring interdependencies with PCC abolition and national policing reform.	In progress	HW

Key Actions

Date Added	Action Description	Action Update	Target Date	Status	Owner
Apr-26	Maintain active engagement with Local Authority Chief Executives and regional partners to understand proposals for devolution, combined authorities or structural reform across Thames Valley.	Meeting took place with COG and LA CEX's on 6th May. Communication and engagement ongoing. Update - 21.08. 26 Follow up meeting with LA CEX's on 17.9.26	Jan-27	In progress	GO
Apr-26	Continue horizon scanning and assessment of Government announcements to identify potential impacts on OPCC governance, statutory responsibilities and funding arrangements.	MF linked into Force Collaboration work with TVP Head of Comms.	Jan-27	In progress	HW
Apr-26	Participate in relevant devolution/Mayoral/SFA meetings to ensure OPCC governance requirements are recognised in emerging local models.	Monitoring recent *Rewiring the State* government policy directive and the impacts on LGR outcomes locally.	Jan-27	In progress	GO
Apr-26	Provide periodic updates to COG and SLT on devolution and local government reform developments, highlighting key risks, dependencies and implications for OPCC operations and partnerships.	On-going.	Jan-27	In progress	HW
May-26	Inclusion as an agenda item at the CSP Managers Meeting. Two way process to share and gather information.	On-going agenda item.	Jan-27	In progress	MF

SCORING (UPDATED_JAN 2026)

Aligned to OPCC Risk Management Strategy and MoR Principles

LIKELIHOOD DEFINITIONS

1 - Unlikely	The risk might occur but little evidence it will. **Indicators:** no recent history; stable controls; only very weak or indirect signals.
2 - Possible	A reasonable chance risk could occur within 12 months. **Indicators:** weak signals; some evidence; similar issues elsewhere.
3 - Likely	More likely than not within 12 months. **Indicators:** multiple drivers present; dependencies creating exposure; controls only partially effective.
4 - Almost Certain	Expected to occur without urgent intervention. **Indicators:** confirmed triggers; policy or environmental direction of travel; controls unable to prevent occurrence.

IMPACT DEFINITIONS

1 - Minor	No material effect on statutory duties or PCC priorities. **Example**: minor short-lived delay to a PCC priority; limited stakeholder concern.
2 - Moderate	Noticeable impact requiring management attention. **Example:** delayed PCC priority; temporary performance or service dip; local stakeholder dissatisfaction.
3 - Major	Significant impact on PCC priorities/statutory services. **Examples:** suspension or major degradation of service ; regional reputational criticism; material impact on priority delivery.
4 - Critical	Threatens statutory compliance or PCC duties. **Examples:** Actual statutory breach; sustained national scrutiny; major public confidence harm; failure of a core commissioned service.

ROLES

Risk Owner (COG – not C/Exec) COG Risk Owner = accountable for this Strategic Risk. The Risk Owner is responsible for overall management of this Strategic Risk, including setting direction, agreeing controls, and ensuring progress against actions. Strategic Risks are owned at COG level because they are shaped and discussed there. The Risk Owner may delegate actions or updates to SLT or others, but remains accountable for ensuring this risk is kept current and completed by agreed deadlines (e.g. by updating risk score or risk appetite). COG provides strategic ownership and direction; SLT act as the operational delivery engine for controls and actions
Strategic Oversight (Chief Executive). Provides corporate oversight of all Strategic Risks to support assurance, governance, and JIAC reporting. Strategic Oversight does not imply ownership or responsibility for delivery of actions. Risk Owners retain accountability for managing their risks; Strategic Oversight ensures visibility, challenge, and organisational alignment.
Strategy & Risk Manager The Strategy & Risk Manager supports both COG and SLT by helping to keep Strategic Risks clear, up to date, and aligned with agreed processes. The role provides coordination, advice, and routine quality checks to assist Risk Owners in meeting their responsibilities and to help SLT deliver actions as required, while maintaining reporting and assurance arrangements.

Risk Appetite Guidance

Key Considerations When Applying Risk Appetite:

* Impact-Likelihood Score is a starting point – but consider the wider context of the risk.
* Existing controls & mitigations - should be reviewed before setting the category.
* Risk Appetite may change over time – review regularly and adjust if circumstances shift.
* Decisions should be justifiable – document reasoning in the risk register for consistency.

Risk Appetite Categories & How to Apply Them (drop down options appear for each risk)

1. Avoidance – Eliminate the risk completely Used when the risk is too high to tolerate, and the best course of action is to stop or not engage in the activity that creates it. When to use: If the impact is critical (4-5) and likelihood is high (4-5), making the risk unacceptable.
2. Reduction (Mitigation) – Reduce the likelihood or impact Used when the risk can be actively managed by implementing controls or preventative measures. When to use: If the risk score is moderate-high (6-14) but can be managed with proper actions.
3. Transfer – Shift the responsibility elsewhere Used when the risk can be transferred to a third party (e.g., insurance, outsourcing, external contracts). When to use: If the risk can't be eliminated or reduced but can be covered by another entity.
4. Acceptance (Retention) – Acknowledge the risk and monitor it Used when the risk is within tolerance levels, and no further mitigation is necessary. When to use: If the score is low (≤5) or further mitigation is too costly/unnecessary.
5. Sharing – Distribute the risk across multiple parties Used when the risk is best managed collaboratively through partnerships, or shared agreements. When to use: If a risk affects multiple stakeholders and can be shared between organisations.

Section A - OPCC Strategic Issues Log

Update Q2 2026/27

-

Note: Closed or resolved strategic issues are transferred to the OPCC De Escalation Log or the Operational Issues Log to maintain assurance, auditability, and governance transparency. Only live strategic issues are retained on this sheet.

Issue ID	Date Logged	Strategic Theme	Issue Summary	Linked PCC Plan Area 'Tier 1'	Linked Statutory Duty 'Tier 2'	Strategic Owner (COG)	Operational Owner (SLT)	Action	Action Due Date	Progress	Escalation Status	Last Reviewed Date	Notes/Dependencies	Closure Status	Closure Date	Linked Risk ID
SIL 5/26	19/02/2026	Finance /Budgeting	Home Office funding settlement and associated grant uncertainty have created a material financial pressure for Thames Valley Police and OPCC (including the £8.8m core funding gap and additional funding pressures), requiring revised budget plans and use of reserves.	N/A	Budget & Precept	Martin Thornley	Rachael Martinig	Force and OPCC reviewing and revising current year plan, including use of reserves, additional savings and ongoing engagement with the Home Office. Continued management of impact through future years' budgeting.	31/01/2027	Ongoing review through bi-weekly PCC/CC Liaison Meeting at which monitoring reports are received and plans discussed. These will be formalised through the budgeting process	Escalated to PCC	10/08/2026	Includes wider Home Office funding pressures (e.g. grant conditions such as NHP and VPP), creating cumulative financial pressure beyond the headline settlement.	Ongoing - Under Management & Review		Linked to SR2 (National Policing & Governance Reform) to reflect the wider funding uncertainty.
SIL 6/26	02/07/2026	Health & Safety	The OPCC cannot currently demonstrate clear, documented arrangements for the provision of a competent health and safety person, creating uncertainty over compliance with its employer duties and exposing the organisation to potential regulatory, legal, financial and reputational risks. Evidence reviewed to date suggests ambiguity over whether this provision is being delivered by TVP on the OPCC's behalf.	N/A	N/A	Martin Thornley	Vicki Waskett	MT to discuss with TVP inclusion of OPCC within Health and Safety Policy and the provision of a competent person. Once this is established further actions will be required.	31/07/2026	Force has confirmed that a competent person is provided on behalf of the PCC and that the OPCC is covered by a joint H & S policy. Assurance has been received that appropriate arrangements are in place and the OPCC is legally compliant. Remaining documentation improvements and oversight activity will be managed operationally.	Escalated to COG	26/08/2026	Looking at the scope of the work required with a plan to follow,	Downgraded to Operational Log	11/08/2026	De-escalated to Operational Risk Log (OIL 15/26) following confirmation of OPCC coverage under existing competent person arrangements and the joint H & S framework.
SIL 7/26	02/07/2026	Accountability	The OPCC does not have a comprehensive, documented understanding of the services provided by TVP on its behalf, including scope, responsibilities, accountability arrangements, compliance obligations and consultation mechanisms for proposed changes. As a result, the OPCC may be unable to obtain assurance that statutory, regulatory and operational responsibilities are being appropriately discharged, or that changes to shared services are properly assessed and communicated before implementation. Recent examples suggest this risk may already be materialising through changes affecting the OPCC without clear consultation, visibility or assurance.	N/A	N/A	Martin Thornley	Vicki Waskett	Review of the part 2 agreement which was put in place when PCC was established. Review of services provided to OPCC by TVP. Determine the most appropriate future approach to service agreements, considering whether to implement a single comprehensive agreement covering all services or to prioritise the development of individual agreements based on risk and criticality.	30/11/2026	OPCC examining the scope of work required with a plan to follow.	Escalated to COG	26/08/2026		Ongoing - Under Management & Review		

The Police and Crime Commissioner and Chief Constable for Thames Valley Police

Draft Audit Results Report

Year ended 31 March 2026

01 September 2026

The better the question. The better the answer. The better the world works.

Shape the future with confidence

Private and Confidential

1 September 2026

The Office of Police and Crime Commissioner and Chief Constable
Thames Valley Police
Kidlington
Oxfordshire OX5 2NX

Dear Matthew and Jason

2025/26 Draft Audit Results Report

We are pleased to attach our draft Audit Results Report for the forthcoming meeting of the Joint Independent Audit Committee (JIAC) of the Police and Crime Commissioner and the Chief Constable of Thames Valley (PCC and CC).

The audit is designed to express an opinion on the 2025/26 Statement of Accounts in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2024 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards, and other professional requirements. This report contains our findings related to the areas of audit focus and our views on the PCC and CC's accounting policies and judgements based on the work performed to date which remains in progress and subject to review in a number of areas.

This report is intended solely for the information and use of the JIAC and management, and is not intended to be and should not be used by anyone other than these specified parties. We welcome the opportunity to discuss this report with you on 11 September 2026 as well as understand whether there are other matters which you consider may influence our audit.

System of Quality Management

The Transparency Report for EY UK provides details regarding the firm's system of quality management, including EY UK's system of quality management annual evaluation conclusion. The most recent version of the Report is dated 30 June 2025 and can be found here: EY UK 2025 Transparency Report | EY - UK.

Yours faithfully

Chloe Wilkinson

Partner

For and on behalf of Ernst & Young LLP

Encl

Contents

Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (https://www.psaa.co.uk/managing-audit-quality/contract-monitoring-2023-24-to-2027-28/terms-of-appointment-from-2023-24/terms-of-appointment-and-further-guidance-from-1-october-2025/)

The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated October 2025)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code), and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the PCC, CC, Joint Independent Audit Committee and management of Thames Valley Police for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

Management agree that they remain solely responsible for management decisions relating to the audited body and that we do not, and cannot, act in a managerial capacity nor can we make business decisions for management/the audited body in connection with the services or otherwise, nor advise or recommend that any accounting policy, treatment or reporting is suitable for any particular purpose or specific facts, and management agrees that they will not rely on us as having done so.

If you wish to discuss how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may raise the matter with the Key Audit Partner responsible for services provided under our appointment by PSAA Ltd. Alternatively, you may contact Stephen Reid, UK Head of Government and Public Sector Audit, at 1 More London Place, London SE1 2AF. We will consider any concerns carefully and promptly and will make every effort to explain our position clearly. If your concerns remain unresolved, you may escalate the matter to Anna Anthony, UK&I Regional Managing Partner, at 1 More London Place, London SE1 2AF. If you remain dissatisfied, you may refer the matter to PSAA Ltd or raise it with our professional institute; further details are available on request.

01 Executive Summary

Executive Summary

Introduction

This report summarises the findings from the 2025/26 annual audit of the PCC and CC. The scope of the audit was set out in our Audit Planning Report, which was presented to the 12 June 2026 meeting of the JIAC. The report summarises our provisional conclusions arising from the audit of the 2025/26 financial statements.

Financial statement conclusions

We have largely completed our audit of the Group, PCC and CC's financial statements for the year ended 31 March 2026. Subject to completion of the remaining outstanding procedures outlined in this report, and completion of senior executive review, we expect to issue an unqualified opinion. Our provisional audit opinion is included within Appendix A to this report.

- Our work in relation to the PCC and CC's Value for Money arrangements is ongoing. At this stage, we do not expect to report by exception on any matters relating to significant weaknesses in financial sustainability, governance or economy, efficiency and effectiveness.
- We reviewed the Annual Governance Statement for consistency with our audit findings and consideration of governance arrangements. Based on the work performed, we have no matters to report.

Scope update

In our Audit Planning Report, presented to the 12 June 2026 JIAC, we provided you with an overview of our audit scope and approach for the audit of the financial statements. Changes made to the audit scope set out in our Audit Planning Report as a result of full completion of our planning procedures are set out below together with other changes in scope at the execution phase. We carried out our audit in accordance with this plan, with the following exceptions:

- Area of focus not identified at planning stage;

Provisions have increased from the prior year and are now a material figure in the financial statements due to a provision that has been made due to non-compliance with IR35 legislation (off-payroll working). This is an area of focus for our audit to ensure the provision is reasonable and complete.

Executive Summary

Materiality

In our Audit Planning Report, we communicated that our audit procedures would be performed using a group materiality of £16.85 million, being 1.8% of gross revenue expenditure of the 2024/25 financial statements. We updated our assessment of materiality to reflect expenditure reported within the draft consolidated financial statements for 2025/26. As a result, we have updated our overall materiality assessment as outlined below.

Group		Group Materiality has been set at £18.02 million (£16.85 million 2024/25), which represents 1.8% of gross expenditure in 2025/26.		Group Performance materiality has been set at £13.51 million (£12.63 million 2024/25), which represents 75% of materiality.		We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.90 million (£0.84 million 2024/25). Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.
PCC		PCC Materiality has been set at £9.96 million (£9.37 million 2024/25), which represents 1.8% of gross assets in 2025/26.		PCC Performance materiality has been set at £7.47 million (£7.03 million 2024/25), which represents 75% of materiality.		We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.498 million (£0.47 million 2024/25). Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.
CC		CC Materiality has been set at£17.13 million (£16.24 million 2024/25), which represents 1.8% of CC gross expenditure in 2025/26.		CC Performance materiality has been set at £12.85 million (£12.18 million 2024/25), which represents 75% of materiality.		We will report all uncorrected misstatements relating to the income statement and balance sheet that have an effect on income and misstatements in the OCI over £0.86 million (£0.81 million 2024/25). Other misstatements identified will be communicated to the extent that they merit the attention of the JIAC.

Executive Summary (cont'd)

Areas of audit focus

In our Audit Planning Report, we identified a number of key areas of focus for our audit of the financial statements. This report sets out our observations and status in relation to these areas, including our views on areas which might be conservative and areas where there is potential risk and exposure. Our consideration of these matters and others identified during the period is explained within the 'Areas of Audit Focus' section of this report and summarised below.

Risk	Status of our work
Presumptive risk of management override of controls	• Our journal testing and work on estimates is in progress at the date of this report.
Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure	• Our additions testing is in progress at the date of this report.
Inappropriate revenue recognition of other Income - recharges and collaboration	• To date we have not identified any bias and manipulation of the financial statements. Work in this area remains ongoing, we have one sample still to complete our testing on, as well as our review processes.
Valuation of land and buildings	• The Group did not carry out the required indexation procedures as described in the new CIPFA Bulletin 22, instead a desktop valuation was carried out for 80% of the land and buildings. • The valuers still do not have up-to-date floor plans, a point that was raised as part of our 2024/25 audit. As a result, our assessment of the adequacy of the overall valuation remains in progress. • We are awaiting responses to some of our queries before we can complete our work in this area.
Pension assets and liability valuation	• We have substantially carried out the work needed in this area, however our membership testing on the Police Pension Scheme remains in progress at the date of this report. • Our EY pension specialist work to perform an independent roll forward of the liabilities, as well as receipt of the Buckingham Pension Fund auditor's assurances, are also outstanding at the date of this report.
Valuation of provisions	• Our work in this area is substantially complete, with review processes in progress.

We request that you review these and other matters set out in this report to ensure:

- There are no further considerations or matters that could impact these issues;
- You concur with the resolution of the issue; and
- There are no further significant issues you are aware of to be considered before the financial report is finalised.
- There are no matters, other than those reported by management or disclosed in this report, which we believe should be brought to the attention of the JIAC.

Executive Summary (cont'd)

Control observations

During the audit, we did not identify any significant deficiencies in internal control.

As part of our audit work we identified a number of observations and improvement recommendations in relation to management's financial processes and controls for the following issues:

- Section 22a collaboration agreements are not kept up to date and signed between the collaboration parties or the signed versions are difficult to source since many agreements were not able to produced on demand evidencing what all parties had agreed to.
- The Group was required to apply CIPFA Bulletin 22 which reassessed the current regime of valuation for non-investment assets across the public sector. The guidance mandates a quinquennial revaluation or a five-year rolling programme for formal valuations, supported by annual indexation in the intervening years. The Group did not apply the CIPFA Bulletin 22 but instead carried out a desk top valuation.

Details of our recommendations and a follow-up of last years recommendations are shown in Appendix B.

Value for Money

In our Audit Planning Report dated 20 May 2026, we reported that our Value for Money (VFM) initial planning work was on-going. Our planning risk assessment was has now been completed and we did not identify any risks of significant weakness. See Section 03 of the report for further details.

Audit differences

Although there are a number of minor amendments needed in the financial statements, there are no uncorrected nor corrected misstatements identified by the work completed to date that are above the reporting threshold. However until our audit is complete, further differences may be identified.

Other reporting matters

We have reviewed the information presented in the Annual Governance Statement for consistency with our knowledge of the PCC and CC. We have no matters to report as a result of this work.

We have not completed the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts. This work has not yet been started however since Thames Valley Police falls below the group reporting threshold a full programme of work is not required.

During the audit, we became aware of instances of potential non-compliance with laws and regulations which have required us to complete extended procedures to assess the risk to the financial statements. Having completed these procedures we are satisfied that they do not have a material impact on the financial statements. See section 4 of this report for further details.

Independence

Please refer to Section 06 for our update on Independence.

Executive Summary (cont'd)

Factors impacting the execution of the audit

Management, the JIAC, and the PCC and CC, have an essential role in supporting the delivery of an efficient and effective audit. Our ability to complete the audit is dependent on the timely formulation of appropriately supported accounting judgements, provision of accurate and relevant supporting evidence, access to the finance team and management's responsiveness to issues identified during the audit. The table below sets out our views on the effectiveness of the PCC and CC's arrangements to support external financial reporting across a range of relevant measures, based on the work carried out to date.

Area	Status			Explanation	Direction of travel
	R	A	G		
Timeliness of the draft financial statements			Effective	The financial statements were not published by the 30 June 2026 deadline set out in the Accounts and Audit Regulations.	⇔
Quality and completeness of the draft financial statements			Effective	There were again a number of non-material internal inconsistencies, typographical and arithmetic errors which were identified in the draft financial statements that should have been resolved prior to publication through internal quality review.	⇔
Delivery of working papers in accordance with agreed client assistance schedule			Effective	Working papers were provided to the agreed timetable.	↑
Quality of working papers and supporting evidence			Effective	Working papers and supporting evidence were generally of a good standard.	↑
Timeliness and quality of evidence supporting key accounting estimates		Requires improvement		Delays were experienced in the provision of supporting evidence for Property, Plant and Equipment including receipt of floor plans.	⇔
Access to the finance team and personnel to support the audit in accordance with the agreed project plan			Effective	Generally, there were no issues with access to the finance team and key personnel. We were made aware when the finance team were on annual leave or when staff were busy with month end processes.	⇔
Volume and value of identified misstatements			Effective	No material misstatements have been detected as a result of our work to date (refer to Section 05).	↑
Volume of misstatements in disclosure			Effective	A small number of misstatements above the reporting threshold were detected as a result of our work which were corrected by management (refer to Section 05).	↑

Our Key: Arrangements are ineffective | Arrangements require improvement | Arrangements are effective

Executive Summary (cont'd)

Status of the audit

Our audit work in respect of the Group, PCC and CC opinions is largely complete, subject to senior executive review procedures. The following items relating to the completion of our audit procedures were outstanding at the date of this report:

- Cash flow statement
- Property, plant and equipment (PPE)
- Privet Finance Initiative (PFI)
- Accumulated absences creditor
- Pensions
- Recharges and collaboration
- Expenditure and Funding Analysis
- Officers remuneration
- Journals testing

As is normal practice, the following conclusion procedures will also be required before we can issue our audit opinion:

- Receipt of finalised financial statements;
- Completion of subsequent events procedures to the date of signing the audit report; and
- Conclusion procedures including receipt of the Letter of Representation.

Actions required to resolve and responsibility are included in Appendix E.

Given that the audit process is still ongoing, we will continue to challenge the remaining evidence provided and the final disclosures in the Annual Report and Accounts which could influence our final audit opinion a current draft of which is included in Appendix A.

02 Areas of Audit Focus

Our response to significant risks

In this section, we set out our response to significant risks (including fraud risks denoted by*) identified for the audit of the 2025/26 financial statements.

Presumptive risk of management override of controls*

What is the risk, and the key judgements and estimates?	Our response to the key areas of challenge and professional judgement	Status of our work
In accordance with ISA 240, the presumptive risk of management override of controls is present at every entity and we design the appropriate procedures to consider such risk. ▪ Management has the primary responsibility to prevent and detect fraud. It is important that management, with the oversight of those charged with governance, has put in place a culture of ethical behaviour and a strong control environment that both deters and prevents fraud. ▪ Our responsibility is to plan and perform audits to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatements whether caused by error or fraud. We identify and respond to this fraud risk on every audit engagement.	To address the risks outlined we completed a range of procedures including: ▪ The identification of fraud risks during the planning stages of the audit. ▪ Inquiry of management about risks of fraud and the controls put in place to address those risks. ▪ Understanding the oversight given by those charged with governance of management's processes over fraud. ▪ Discussing with those charged with governance the risks of fraud in the entity, including those risks that are specific to the entity's business sector (those that may arise from economic industry and operating conditions). ▪ Consideration of the fraud risk factors associated with related party relationships and transactions and transactions and if so, whether they give rise to a risk of material misstatement due to fraud. ▪ Consideration of the effectiveness of management's controls designed to address the risk of fraud. ▪ Performance of mandatory procedures, including testing of journal entries and other adjustments in the preparation of the financial statements. ▪ Procedures to identify significant unusual transactions. ▪ Consideration of whether management bias was present in the key accounting estimates and judgements in the financial statements. In addition, we concluded that additional procedures included under 'Inappropriate capitalisation of revenue expenditure' were required to respond to this risk.	Our work on journal entry testing and estimates is in progress at the date of this report. To date we have not identified any material issues, inappropriate judgements, or unusual transactions that would indicate deliberate misreporting of the PCC and CC's financial position or management override of controls.

Our response to significant risks

Inappropriate capitalisation of revenue expenditure*

What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement	Status of our work
Under ISA 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition. We have assessed the risk is most likely to occur through the inappropriate capitalisation of revenue expenditure. The relevant balances in the financial statements are: ▪ Revenue expenditure (£826 million); ▪ Property, Plant and Equipment (PPE) additions (£78 million);	To address the risks outlined we have: ▪ Tested Property, Plant and Equipment (PPE) additions to ensure that the expenditure incurred and capitalised is clearly capital in nature. ▪ Assessed whether the capitalised spend clearly enhances or extends the useful life of an asset rather than simply repairing or maintaining the asset on which it is incurred. ▪ Considered whether any development or other related costs that have been capitalised are reasonable to capitalise, i.e. the costs incurred are directly attributable to bringing the asset into operational use. ▪ Sought to identify and understand the basis for any significant journals transferring expenditure from revenue to capital codes on the general ledger at the end of the year.	We selected a sample of PPE additions using lowered testing thresholds, to ensure that they were appropriately supported by documentary evidence, and that the expenditure incurred was capital in nature. Our additions testing has not yet been finalised at the date of this report.

Our response to significant risks

Inappropriate revenue recognition of other income – recharges and collaboration *

What is the risk, and the key judgements and estimates?	Our response to the key areas of challenge and professional judgement	Status of our work
Police bodies have a statutory duty to balance their annual budget and are operating in a financially challenged environment with reducing levels of government funding and increasing demand for services. Any deficit outturn against the budget is not a desirable outcome for the PCC and CC and management, and therefore this pressure to achieve budget increases the risk that the financial statements may be materially misstated. In our judgement the risk of misstatement to revenue recognition manifests through the recognition of income from collaboration activity. Revenue recognised from collaboration activity relies on information produced by the PCC and CC, which is agreed by other Police bodies who then make payments to the PCC and CC to fund joint projects.	We have: ▪ Tested other income - recharges and collaboration income, using a reduced testing threshold with a particular focus on the determination of the value being reimbursed from other police bodies to ensure it is not being artificially overstated. ▪ Utilised our data analytics capabilities to assist with our work, including journal entry testing and assessing journal entries more generally for evidence of management bias and business rationale.	To date we have not identified any bias and manipulation of the financial statements. Work in this area is still ongoing, we have one sample where testing remains in progress as well as the subsequent review processes.

Other areas of audit focus

Our Audit Planning Report identified other areas of the audit that have not been classified as significant risks but are still important when considering the risks of material misstatement to the financial statements and disclosures.

What is the risk, and the key judgements and estimates?	Our response: Key areas of challenge and professional judgement	Status of our work
Valuation of land and buildings		
In the 2025/26 financial statements the PCC and CC were required to apply CIPFA Bulletin 22, which reassessed the current regime of valuation for non-investment assets across the public sector. The guidance mandates a quinquennial revaluation or a five-year rolling programme for formal valuations, supported by annual indexation in the intervening years. The relevant 2025/26 account balances in the audited financial statements are: ▪ land and buildings: £209 million.	In response to the risk, we have: ▪ Reviewed and appraised the work performed by the Group's valuer, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work; ▪ Sample tested key asset information used by the valuers in performing their valuation (including floor plans to support price per square metre); ▪ Assessed changes to useful economic lives against the most recent valuer assessments; ▪ Considered management's response to CIPFA Bulletin 22, including the appropriateness of indices applied to assets not revalued during intervening years and triggers for revaluation; ▪ Tested whether accounting entries have been correctly processed in the financial statements; ▪ Sample tested transfers from assets under construction and confirmed for a sample that remain within assets under construction that development is still in progress; ▪ Reviewed and assessed management's impairment assessment of ongoing and completed capital projects to ensure assets are held at an appropriate value.	The Group did not carry out the procedures as described in CIPFA Bulletin 22, instead a desktop valuation was carried out for 80% of the land and buildings. This does not comply with the CIPFA Code of Practice. In management's view, a desktop valuation is more accurate than indexation, and they have carried out a comparison between the desktop valuations and an indexed valuation and have assessed that the difference is not material to the financial statements. The valuers still do not have up-to-date floor plans, an issue that was raised as part of our 2024/25 audit. In light of this, our assessment on the impact on the overall valuation remains in progress. We are still waiting for responses to some of our queries before we can complete the work in this area.

Other areas of audit focus

What is the risk, and the key judgements and estimates?	Our response to the key areas of challenge and professional judgement	Status of our work
Valuation of Pension Assets and Liabilities		
The Local Authority Accounting Code of Practice and IAS19 require the PCC and CC to make extensive disclosures within their financial statements regarding membership of the Local Government Pension Scheme (LGPS) administered by Buckinghamshire Council. The CC must do likewise in respect of the Police Pension Fund. The PCC and CC's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the PCC and CC's balance sheets. The information disclosed is based on the IAS 19 report issued to the PCC and CC by the actuary to the LGPS administered by Buckinghamshire Council, and the Police Pension Fund. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates. The PCC and CC's net pension liability is measured as the sum of the long-term payments due to members as they retire against the PCC and CC's share of the £4,711 million Pension Fund investments. At 31 March 2026, the PCC and CC's net liability totalled £2,986 million which was limited to nil in line with the accounting requirements of IFRIC 14.	In response to the risk, we have: ▪ For the LGPS, liaised with the auditor of Buckinghamshire Pension Fund to obtain assurances over the information supplied to the actuary and confirm joint assurances in respect of employer and employee contributions; ▪ For the Police Pension Scheme, we have evaluated the consistency of the contributions and benefits payable data provided to the actuary with the Police Pension Fund Account; ▪ Also for the Police Pension Scheme, GAD have carried out their quadrennial review of membership data on which to base their figures. Therefore, we have tested the membership data used in updating the liability calculations; ▪ Engaged our actuarial specialists to assess the work of the actuary. This involved consideration of the net liability and any calculation of the asset ceiling in accordance with IFRIC 14; ▪ Assessed the work of PwC, appointed to consider actuarial assumptions used at the year end for all local government sector bodies; and ▪ Reviewed and tested the accounting entries and disclosures made within the PCC and CC's financial statements in relation to IAS19.	EY pension specialists are still reviewing the results of the actuaries. KPMG are the auditors of the Buckinghamshire Pension Fund, and we are still waiting for their assurances over the Local Government Pension Scheme. We expect to have these by mid-October. Our membership testing for the Police Pension Fund also remains in progress at the date of this report.

Other areas of audit focus

What is the risk, and the key judgements and estimates?	Our response to the key areas of challenge and professional judgement	Status of our work
Valuation of provisions		
During the audit, officers brought the issue of IR35 (off-payroll working) to our attention. There were some contractors that had been working for the CC over a period of time that should have been on the payroll rather than being treated as a contractor. The officers have used their specialists (PS Tax) to identify the potential contractors and HMRC have been notified. In the financial statements a £2.4 million provision has been made for the potential addition cost to the CC.	In response to the risk, we have: ▪ Reviewed the assumptions used in making the provision ▪ Reviewed the provisions workings for completeness ▪ Recalculated the provision for reasonableness.	Our work in this area is nearly complete and will be subject to senior executive review following completion.

03 Value for Money

Value for Money

The PCC and CC's responsibility for Value for Money (VFM)

The PCC and CC is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing Value for Money from the public funds and other resources at its disposal.

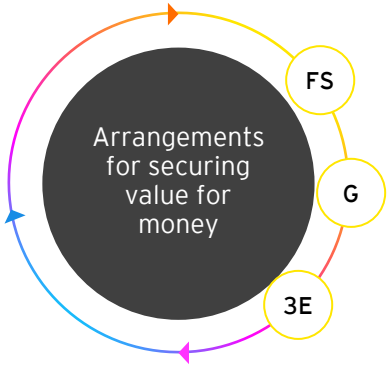
As part of the material published with its financial statements, the PCC and CC is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the PCC and CC tailors the content to reflect its own individual circumstances, consistent with the requirements set out in the NAO Code of Audit Practice. This includes a requirement to provide commentary on its arrangements for securing Value for Money from the use of resources.

Risk assessment and status of our work

We are required to consider whether the PCC and CC has made 'proper arrangements' to secure economy, efficiency and effectiveness in the use of its resources.

Our Value for Money planning and the associated risk assessment is focused on gathering sufficient evidence to enable us to document our evaluation of the PCC and CC's arrangements, to enable us to draft a commentary under three reporting criteria (see below). This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations.

We provide commentary on the PCC and CC's arrangements against three reporting criteria:



FS	Financial sustainability	How the PCC and CC plans and manages its resources to ensure it can continue to deliver its services.
G	Governance	How the PCC and CC ensures that it makes informed decisions and properly manages its risks.
3E	Economy, Efficiency & Effectiveness	How the PCC and CC uses information about its costs and performance to improve the way it manages and delivers its services.

We have completed our detailed VFM work and identified no risks of significant weaknesses in arrangements and therefore expect to have no matters to report by exception in our audit opinion.

04 Other Reporting Matters

Our Assessment of the Control Environment

Internal and Financial Controls

In line with our established audit approach set out to the Committee in previous years, we adopted a fully substantive approach to the audit. We consider the design and implementation of key controls most relevant to the financial processes which materially impact the financial statements through the course of our audit, including in response to revised auditing standards around understanding systems that impact the financial statements. As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed.

As part of our planning procedures, we perform walkthroughs of the relevant controls to ensure that financial information feeding into the financial statements is materially accurate. These considerations are limited to controls we believe are likely to directly and materially impact the financial statements should they fail. In addition, wherever possible, we use our data analysers to identify inconsistencies in key processes, in particular in relation to income and expenditure and payroll transactions. The matters reported are limited to those that we identified during the audit and that we concluded are of sufficient importance to merit being reported to you. We identified no significant deficiencies in internal control.

The table below provides an overview of the 'high' 'moderate' and 'low' rated observations we made within the 2026 audit (refer to full action plan in Appendix B.)

	High	Moderate	Low	Total
Open at 19/02/2026	0	5	2	7
Closed during 2025/26	0	1	2	3
New matters reported 2025/26	1	1	0	2
Total open matters	1	5	0	6

Our Key:

- Matters and/or issues are considered to be fundamental to the mitigation of material risk, maintenance of internal control or good corporate governance. Action should be taken either immediately or within three months.
- Risks or potential weaknesses which impact on objectives and compliance, or impact the operation of a single process, and so require prompt but less urgent immediate action by management.
- Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Other Reporting Issues

Consistency of other information published with the financial statements, including the Annual Governance Statement

Under our responsibilities, we must give an opinion on the consistency of the financial and non-financial information in the Group, PCC and CC's Statement of Accounts 2025/26 with the audited financial statements. We must also review the Annual Governance Statement for completeness of disclosures, consistency with other information from our work, and whether it complies with relevant guidance.

Throughout the course of the audit, we were satisfied that the financial information in the Group, PCC and CC's Statement of Accounts 2025/26 was consistent with the audited financial statements. We have also reviewed the Annual Governance Statement and can confirm it is consistent with other information from our audit of the financial statements and we have no other matters to report.

Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the NAO on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the NAO. We have not yet performed the procedures required by the NAO on the Whole of Government Accounts submission however Thames Valley Police falls below the WGA Group reporting threshold.

Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 (the Act) to consider whether to report on any matter that comes to our attention in the course of the audit, either for the PCC and CC to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). We are also able to issue statutory recommendations under Schedule 7 of Section 27 of the Act. Statutory recommendations under Schedule 7 must be considered and responded to publicly and are shared with the Secretary of State,

We did not identify any issues which required us to issue a report in the public interest.

Other Reporting Issues

Non-Compliance with Laws and Regulations

Non- compliance matter	What did we do?	Impact on the financial statements
During the audit, management brought to our attention that an internal review had identified that several contractors who had previously been deemed as being outside IR35 were identified as being within the scope of IR35. This could leave the PCC and CC open to challenge from HMRC and result in potential associated liabilities.	We have; • Evaluated the scope of management's investigation, the independence and competence of those performing the investigation and the expected sufficiency of the investigation. • Obtained an understanding of whether the PCC or CC has received any investigations or communication from HMRC in relation to the matter – and if so, obtained and inspected this correspondence. • Gained an understanding of how the matter was disclosed to HMRC. • Obtained and reviewed management's assessment of how the potential liability will be accounted for in the financial statements. • Obtained and challenged management's calculation of the potential liability and corroborated assumptions to supporting evidence	A provision has been recognised in the financial statements for this potential non-compliance with legislation. We have performed our procedures to test the estimate and management's model and this work is currently in review. At the date of this report, we are satisfied that this estimate is reasonable based on the information to date.

05 Audit Differences

Audit Differences

In the normal course of any audit, we identify misstatements between amounts we believe should be recorded in the financial statements and the disclosures and amounts actually recorded. These differences are classified as 'known' or 'judgemental'. Known differences represent items that can be accurately quantified and relate to a definite set of facts or circumstances. Judgemental differences generally involve estimation and relate to facts or circumstances that are uncertain or open to interpretation.

There are no uncorrected nor corrected misstatements identified based on our work to date above the reporting threshold. However, until our audit is complete, further differences may be identified.

Summary of disclosure changes

Auditing standards require us to evaluate the overall presentation, structure and content of the financial statements, including disclosures, and to consider whether they provide a fair presentation of the PCC and CC's underlying transactions and events. We also read the other information accompanying the financial statements to assess whether it is materially consistent with our understanding obtained during the audit.

As part of this process, we identified a number of disclosure matters and opportunities to enhance compliance with the Code of Practice on Local Authority Accounting and improve the clarity of financial reporting. Where management elected not to amend the financial statements, we were satisfied that the uncorrected items were not material to the financial statements as a whole. We have assessed that the following disclosure misstatements merit the attention of the PCC and CC due to their quantitative or qualitative significance:

No.	Description
1	Group Capital Adjustment Account - Note 26 £984k was omitted from this account that related to the reversal of past losses on upward revaluations, this will be adjusted in the final version of the financial statements.
2	Group Capital Adjustment Account - Note 26 Shows annual depreciation and impairment as one figure. Per CIPFA guidance, this should be shown on two separate lines. In addition, the Group depreciation and impairment figure (£45,859k) did not reconcile to the PCC (£34,084k) plus CC (£12,559k) figures. There is a difference of £784k, this will be corrected in the final version of the financial statements.
3	Group Capital Adjustment Account - Note 26 Carrying value of disposed assets has been stated incorrectly by £591k, this will be corrected in the final version of the financial statements.
4	CC Creditors – Note 19 Although the overall total remained unchanged, the breakdown of the total between trade payables and other payables had been misclassified and had to be amended by £36,788k, this will be adjusted in the final version of the financial statements.

06 Independence

Independence

Confirmation

At the JIAC meeting we highlighted the communications that we are required to make at the planning stage and at the conclusion of the audit, as well as during the course of the audit.

In this report, we provide disclosure of the relationships (including the provision of non-audit services) which bear on our integrity, objectivity and independence, the related threats and safeguards, as well as details of our fees and the other required confirmations. We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that you consider the facts of which you are aware and come to a view.

If you wish to discuss any matters concerning our independence, we will be pleased to do so at the forthcoming meeting of the committee.

We are not aware of any inconsistencies between the PCC and CC's policy for the supply of non-audit services and FRC Ethical Standard. We are not aware of any apparent breach of that policy. We confirm that, in our professional judgment, EY is independent, our integrity and objectivity is not compromised, and we have complied with the FRC Ethical Standard.

We confirm that your engagement team (partners, senior managers, managers and all others involved with the audit) and others within the firm, the firm and network firms have complied with relevant ethical requirements regarding independence.

We confirm that the independence threats created by the level of the audit fees are at an acceptable level.

We have re-affirmed the general policy/process for pre-concurrence with those charged with governance and obtained specific pre-concurrence for services not covered by the general policy. We re-affirm this annually.

EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the period ended 30 June 2025 and can be found here: EY UK Transparency Report | EY - UK.

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the PCC and CC, its directors and senior management and its affiliates, including all services provided by us and our network to the PCC and CC, its directors and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

Relationships

There are no relationships from 1 April 2025 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

Services provided by EY

There are no services provided by EY from 1 April 2025 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

As at the date of this report, there are no future services which have been contracted and no written proposal to provide non-audit services has been submitted.

Independence

The duty to prescribe fees is a statutory function delegated to Public Sector Audit Appointments Ltd (PSAA) by the Secretary of State for Housing, Communities and Local Government.

This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

A breakdown of our fees is shown in the table to the right.

As set out in our Audit Plan the agreed fee presented was based on the following assumptions:

- Officers meeting the agreed timetable of deliverables;
- Our financial statements opinion and Value for Money conclusion being unqualified;
- Appropriate quality of documentation is provided by the PCC and CC; and
- The PCC and CC has an effective control environment
- The PCC and CC complies with PSAA's Statement of Responsibilities of auditors and audited bodies. See https://www.psaa.co.uk/managing-audit-quality/statement-of-responsibilities-of-auditors-and-audited-bodies/statement-of-responsibilities-of-auditors-and-audited-bodies-from-2023-24-audits/. In particular, the PCC and CC should have regard to paragraphs 26 - 28 of the Statement of Responsibilities.

If any of the above assumptions prove to be unfounded, we seek a variation to the agreed fee. A narrative summary of the areas where we expect to raise scale fee variations for the audit of the PCC and CC are set out in the fee analysis on this page.

	Current Year £	Prior Year £
Scale Fee - Code Work	188,400	183,270
Proposed scale fee variation	TBD Note 2	TBD Note 1
Total fees	**TBD**	**TBD**

All fees exclude VAT

1. As set out in our 2024/25 Audit Results Report and Auditor's Annual Report a scale fee variation was submitted to PSAA covering the following areas:

- Additional procedures to assess the completeness and accuracy of the PCC and CC's IFRS 16 Leases adjustments and disclosures, arising as a result of the implementation of IFRS 16 in 2024/25. PSAA have previously communicated that any additional work required as a result of the implementation of this new accounting standard has not been accounted for within the Scale Fee.
- Delays in producing a usable debtors listing and providing suitable audit evidence to support the samples chosen in several areas of the audit.
- Delays in the provision of supporting evidence for PPE valuations.
- Work performed by EY Pensions to review the assumptions used in the Pensions Liability calculation for the three applicable Pension reports (LGPS balance relating to the PCC, LGPS balance relating to the CC and the Police Pension Fund balance).
- Additional procedures required to review the audit adjustments made to the financial statements.

As at the date of this report that scale fee variation has not yet been determined.

2. We propose to submit a scale fee variation to PSAA for additional 2025/26 work covering the following areas:
   - Additional work required to review the non-compliance regarding IR35 off-payroll working
   - Additional time needed to complete the work on PPE due to delays in producing supporting papers and supporting papers not agreeing back to the figures used in the financial statements
   - Additional testing required in 2025/26 regarding the testing of PPF membership data for the quadrennial valuation.

07 Appendices

Appendix A: Provisional Audit Opinion – Group/PCC

Our provisional opinion on the financial statements – Group/PCC

INDEPENDENT AUDITOR'S REPORT TO THE POLICE AND CRIME COMMISSIONER FOR THAMES VALLEY

Opinion

We have audited the financial statements of the Police and Crime Commissioner for Thames Valley for the year ended 31 March 2026 under the Local Audit and Accountability Act 2014 (as amended). The financial statements comprise the:

- Police and Crime Commissioner for Thames Valley and Group Movement in Reserves Statement;
- Police and Crime Commissioner for Thames Valley and Group Comprehensive Income and Expenditure Statement;
- Police and Crime Commissioner for Thames Valley and Group Balance Sheet;
- Police and Crime Commissioner for Thames Valley and Group Cash Flow Statement;
- Police and Crime Commissioner for Thames Valley Pension Fund Account Statements; and
- related notes 1 to 49, including material accounting policy information.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

In our opinion the financial statements:

- give a true and fair view of the financial position of the Police and Crime Commissioner for Thames Valley and the Group as at 31 March 2026 and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared properly in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report below. We are independent of the Police and Crime Commissioner for Thames Valley and the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Code of Audit Practice 2024, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Police and Crime Commissioner and the Group's ability to continue as a going concern for a period or of twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Police and Crime Commissioner and the Group's ability to continue as a going concern.

Appendix A: Provisional Audit Opinion (continued)

Our provisional opinion on the financial statements – Group/PCC (continued)

Other information

The other information comprises the information included in the statement of accounts , other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information contained within the statement of accounts.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the entity;
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended);
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended);
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended);
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended);
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended); or
- we are not satisfied that the Police and Crime Commissioner and the Group have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

We have nothing to report in these respects

Responsibility of the Chief Finance Officer

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 26, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, and for being satisfied that they give a true and fair view and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Police and Crime Commissioner's and the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Police and Crime Commissioner and the Group either intend to cease operations, or have no realistic alternative but to do so.

The Police and Crime Commissioner and the Group are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Appendix A: Provisional Audit Opinion (continued)

Our provisional opinion on the financial statements - Group/PCC (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Police and Crime Commissioner and the Group and determined that the most significant are:
  - Local Government Act 1972,
  - Local Government Finance Act 1988 (as amended by the Local Government Finance Act 1992) ,
  - Local Government Act 2003,
  - The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018 and 2020,
  - The Local Audit and Accountability Act 2014 (as amended),
  - The Accounts and Audit Regulations 2015,
  - The Police Reform and Social Responsibility Act 2011,
  - Anti-social behaviour, Police and Crime Act 2014,
  - Police Pensions scheme regulations 1987,
  - Police Pensions regulations 2006; and
  - Police Pensions regulations 2015.

In addition, the Police and Crime Commissioner and the Group have to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, procurement and health & safety.

- We understood how Police and Crime Commissioner and the Group are complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of management, head of internal audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Police and Crime Commissioner's and the Group's committee minutes, through enquiry of employees to confirm Police and Crime Commissioner and the Group policies, and through the inspection of employee handbooks and other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

Appendix A: Provisional Audit Opinion (continued)

Our v provisional opinion on the financial statements – Group/PCC (continued)

- We assessed the susceptibility of the Police and Crime Commissioner's and the Group's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified inappropriate capitalisation of revenue expenditure, inappropriate revenue recognition of other income – recharges and collaboration and management override of controls to be our fraud risks.
- To address our fraud risk of inappropriate capitalisation of revenue expenditure we tested the Police and Crime Commissioner's and the Group's capitalised expenditure to ensure the capitalisation criteria were properly met and the expenditure was genuine.
- To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately.
- To address our fraud risk of inappropriate revenue recognition of other income – recharges and collaboration, we tested other income of recharges and collaboration applying lower testing thresholds.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Police and Crime Commissioner and the Group had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined these criteria as that necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Police and Crime Commissioner and the Group put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Police and Crime Commissioner and the Group had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Police and Crime Commissioner's and the Group's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Appendix A: Provisional Audit Opinion (continued)

Our opinion on the financial statements – Group/PCC (continued)

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of the Police and Crime Commissioner for Thames Valley.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to Police and Crime Commissioner for Thames Valley and the Group, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police and Crime Commissioner for Thames Valley and the Group, for our audit work, for this report, or for the opinions we have formed.

Chloe Wilkinson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)Reading
December 2026

Appendix A: Provisional Audit Opinion – CC

Our provisional opinion on the financial statements – CC

INDEPENDENT AUDITOR'S REPORT TO THE CHIEF CONSTABLE OF THAMES VALLEY

Opinion

We have audited the financial statements of the Chief Constable of Thames Valley for the year ended 31 March 2026 under the Local Audit and Accountability Act 2014 (as amended). The financial statements comprise the:

- Chief Constable of Thames Valley Movement in Reserves Statement;
- Chief Constable of Thames Valley Comprehensive Income and Expenditure Statement;
- Chief Constable of Thames Valley Balance Sheet;
- Chief Constable of Thames Valley Cash Flow Statement
- the related notes 1 to 24, including material accounting policy information; and
- Chief Constable of Thames Valley Pension Fund Account.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

In our opinion the financial statements:

- give a true and fair view of the financial position of the Chief Constable of Thames Valley as at 31 March 2026 and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Chief Constable for Thames Valley in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Code of Audit Practice 2024, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Chief Constable's ability to continue as a going concern for a period of twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Chief Finance Officer with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Chief Constable's ability to continue as a going concern.

Appendix A: Provisional Audit Opinion (continued)

Our provisional opinion on the financial statements – CC (continued)

Other information

The other information comprises the information included in the statement of accounts, other than the financial statements and our auditor's report thereon. The Chief Finance Officer is responsible for the other information contained within the statement of accounts.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we report by exception

We report if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the entity;
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 (as amended);
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014 (as amended);
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 (as amended);
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 (as amended);
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014 (as amended);
- we are not satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

We have nothing to report in these respects.

Responsibilities of the Chief Finance Officer

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 25, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, and for being satisfied that they give a true and fair view and for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Finance Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Constable either intends to cease operations, or has no realistic alternative but to do so.

The Chief Constable is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Appendix A: Provisional Audit Opinion (continued)

Our provisional opinion on the financial statements – CC (continued)

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant are:
  - Local Government Act 1972,
  - Local Government Act 2003,
  - The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018 and 2020,
  - The Local Audit and Accountability Act 2014 (as amended),
  - The Accounts and Audit Regulations 2015,
  - The Police Reform and Social Responsibility Act 2011,
  - Anti-social behaviour, Police and Crime Act 2014,
  - Police Pensions scheme regulations 1987,
  - Police Pensions regulations 2006; and
  - Police Pensions regulations 2015.

In addition, the Chief Constable has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, procurement and health & safety.

- We understood how Chief Constable is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of management, head of internal audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Chief Constable's committee minutes, through enquiry of employees to confirm Chief Constable policies, and through the inspection of employee handbooks and other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.
- We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified , inappropriate capitalisation of revenue expenditure, inappropriate revenue recognition of other income – recharges and collaboration and management override of controls to be our fraud risks.

Appendix A: Provisional Audit Opinion (continued)

Our provisional opinion on the financial statements – CC (continued)

- To address our fraud risk of inappropriate capitalisation of revenue expenditure we tested the Chief Constable's capitalised expenditure to ensure the capitalisation criteria were properly met and the expenditure was genuine.
- To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately.
- To address our fraud risk of inappropriate revenue recognition of other income - recharges and collaboration, we tested other income of recharges and collaboration applying lower testing thresholds.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2024, having regard to the guidance on the specified criteria issued by the Comptroller and Auditor General in November 2024, as to whether the Chief Constable had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined these criteria as that necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Chief Constable put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Chief Constable had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 (as amended) to satisfy ourselves that the Chief Constable of Thames Valley has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of the Chief Constable of Thames Valley.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 (as amended) and the Code of Audit Practice issued by the National Audit Office.

Use of our report

This report is made solely to the Chief Constable of Thames Valley, in accordance with Part 5 of the Local Audit and Accountability Act 2014 (as amended) and for no other purpose, as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable of Thames Valley, for our audit work, for this report, or for the opinions we have formed.

Chloe Wilkinson (Key Audit Partner)
Ernst & Young LLP (Local Auditor)
Reading
December 2026

Appendix B: Audit Action Plan

We include an action plan below to summarise specific recommendations included elsewhere within this Audit Results Report. We grade these findings according to our consideration of their priority for the PCC, CC or management to action.

No.	Finding and/or risk	Grading	Recommendation	Management response / Implementation timeframe
1.	Section 22a collaboration agreements are not kept up to date and signed between the collaboration parties or the signed versions are difficult to source since many agreements were not able to produced on demand showing what all parties had agreed to.	M	All Section 22a collaboration agreements should be kept up to date and signed and dated by the relevant parties.	**Management response:** **Responsible officer:** **Implementation date:**
2.	The PCC was required to apply CIPFA Bulletin 22 which reassessed the current regime of valuation for non-investment assets across the public sector. The guidance mandates a quinquennial revaluation or a five-year rolling programme for formal valuations, supported by annual indexation in the intervening years.	H	The financial statements should be prepared in accordance to the CIPFA Code of Practice. In 2025/26 the PCC carried out a desk top valuation as opposed to using indexation which is not technically compliant with the CIPFA Bulletin 22. Management should review their approach to valuations for future period to prevent material misstatements to the financial statements.	**Management response:** **Responsible officer:** **Implementation date:**

Grade Key: H Matters and/or issues are considered to be fundamental to the mitigation of material risk, maintenance of internal control or good corporate governance. Action should be taken within three months.

M Risks or potential weaknesses which impact on objectives and compliance, or impact the operation of a single process, and so require prompt but less urgent immediate action by management.

L Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Appendix B: Audit Action Plan (continued)

Follow up of prior year recommendations

We set out below the recommendations that were made in 2024/25 together with our assessment of progress.

No.	Recommendation	Grading	Management Response	Our assessment of progress
1.	**Fixed Asset Register (FAR)** – A review needs to be carried out at the year end to ensure all asset movements are correctly reflected in the FAR.	M	**Management response:** Infoshare+ are currently in the process of upgrading our fixed asset register. We are hoping this will address some, if not all of the above issues. Once we have reviewed this, we will follow up with Infoshare+ if there are any further improvements needed. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	**Incomplete:** We have encountered the same issue for the 2025/26 financial statements
2.	**Fixed Asset Register (FAR)** – A review needs to be carried out at the year end to ensure surplus assets are correctly reflected in the FAR and Statement of Accounts.	L	**Management response:** We will ensure that surplus assets are categorised separately in our fixed asset register for the 25/26 statement of accounts. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	**Complete:** No issues have been identified on this for the 2025/25 audit.
3.	**FAR and PPE note in financial statements** - Officers are aware of the limitations of the FAR, so they need to carry out a reconciliation of the FAR to Statement of Accounts, to ensure they are satisfied that the accounts are not materially misstated.	M	**Management response:** We will ensure that a full reconciliation between the fixed asset register and the statement of account is completed and available for the 25/26 statement of accounts. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	**Incomplete:** We have encountered the same issue for the 2025/26 financial statements
4.	**Property valuations** - Good communications should exist with the property valuers so that materially correct property valuations can be produced. Officers should ensure the valuers know exactly what is expected of them and what areas they are being asked to value.	M	**Management response:** This is being rectified for 2025/26. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	**Incomplete:** We have encountered the same issue for the 2025/26 financial statements

Grade Key: H Matters and/or issues are considered to be fundamental to the mitigation of material risk, maintenance of internal control or good corporate governance. Action should be taken within three months.

M Risks or potential weaknesses which impact on objectives and compliance, or impact the operation of a single process, and so require prompt but less urgent immediate action by management.

L Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Appendix B: Audit Action Plan (continued)

Follow up of prior year recommendations (continued)

No.	Recommendation	Grading	Management Response	Our assessment of progress
5.	**Journals** - Measures need to be put in place to ensure any journals without an appropriate description are reviewed as soon as possible and an appropriate description is entered.	M	**Management response:** We have reviewed our postings for 25/26 and there are minimal transactions without descriptions. The main area that we found to have an issue with was interfaces being loaded into the systems, as descriptions were not being imported. Conversations are being had with BPlan to see if this can be rectified going forward. We have also reiterated the importance of descriptions on journals to all who enter and approve journals. **Responsible officer:** Joanne Lynn **Implementation date:** Immediate	Complete: No issues identified as part of the 2025/26 audit
6.	**Lack of proper reconciliation of the pension accounts to the pension report** - At the year end, a reconciliation needs to be carried out of the pension accounts to the actuary report to ensure officers are satisfied the Statement of Accounts are materially correct.	M	**Management response:** This reconciliation is already carried out, however due to the complexity of this area we will work at making it clearer and easier to follow for the 25/26 accounts. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	Incomplete: We have encountered the same issue for the 2025/26 financial statements
7.	**No depreciation amount included for right-of-use assets in 24/25 accounts** - Now that officers are aware of the FARs shortcomings, they will need to ensure year on year, depreciation is calculated for right-of-use assets.	L	**Management response:** This will be actioned alongside the fixed asset register work mentioned in the first issue raised above. **Responsible officer:** Rachael Martinig **Implementation date:** For the 2025/26 opinion audit	Complete: Right of use assets have been depreciated for the 2025/26 financial statements

Grade Key: H Matters and/or issues are considered to be fundamental to the mitigation of material risk, maintenance of internal control or good corporate governance. Action should be taken within three months.

M Risks or potential weaknesses which impact on objectives and compliance, or impact the operation of a single process, and so require prompt but less urgent immediate action by management.

L Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

Appendix C: Required communications with those charged with governance

Required communications with those charged with governance

There are certain communications that we must provide to those charged with governance. We have detailed these here together with a reference of when and where they were covered:

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Terms of engagement	Confirmation by the Audit and Risk Committee of acceptance of terms of engagement.	The statement of responsibilities serves as the formal terms of engagement between PSAA appointed auditors and audited bodies.
Planning and audit approach	Communication of: ▪ The planned scope and timing of the audit ▪ Any limitations on the planned work to be undertaken ▪ The planned use of internal audit ▪ The significant risks identified When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Significant findings from the audit	▪ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures ▪ Significant difficulties, if any, encountered during the audit ▪ Significant matters, if any, arising from the audit that were discussed with management ▪ Written representations that we are seeking ▪ Expected modifications to the audit report ▪ Other matters if any, significant to the oversight of the financial reporting process	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting

Appendix C: Required communications with those charged with governance (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Going concern	Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including: ▪ Whether the events or conditions constitute a material uncertainty related to going concern ▪ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements ▪ The appropriateness of related disclosures in the financial statements	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Misstatements	▪ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation ▪ The effect of uncorrected misstatements related to prior periods ▪ A request that any uncorrected misstatement be corrected ▪ Material misstatements corrected by management	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting

Fraud	▪ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity
	▪ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist
	▪ Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving:
	  ▪ Management;
	  ▪ Employees who have significant roles in internal control; or
	  ▪ Others where the fraud results in a material misstatement in the financial statements.
	▪ The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected
	▪ Matters, if any, to communicate regarding management's process for identifying and responding to the risks of fraud in the entity and our assessment of the risks of material misstatement due to fraud
	▪ Any other matters related to fraud, relevant to the Audit and Risk Committee responsibility.
		Draft Audit results report – 11th September 2026 JIAC meeting
		
		Audit results report – 11th December 2026 JIAC meeting

Appendix C: Required communications with those charged with governance (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Independence	Relevant ethical requirements, including those related to independence, that we apply for the audit engagement, including any independence requirements specific to audits of financial statements of the entity. All significant facts and matters that bear on EY's, and all individuals involved in the audit, integrity, objectivity and independence. Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as: ▪ The principal threats ▪ Safeguards adopted and their effectiveness ▪ An overall assessment of threats and safeguards ▪ Information about the general policies and process within the firm to maintain objectivity and independence ▪ Breaches of the IESBA Code of Ethics, local independence regulations or professional standards (for breaches of the FRC Ethical Standard, include details of the breach and its significance) Communications whenever significant judgements are made about threats to integrity, objectivity and independence and the appropriateness of safeguards put in place.	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
External confirmations	▪ Management's refusal for us to request confirmations ▪ Inability to obtain relevant and reliable audit evidence from other procedures.	We have identified no issues to report
Consideration of laws and regulations	▪ Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur ▪ Enquiry of the audit committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the audit committee may be aware of	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Significant deficiencies in internal controls identified during the audit	▪ Significant deficiencies in internal controls identified during the audit.	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting

Appendix C: Required communications with those charged with governance (continued)

		Our Reporting to you
Required communications	**What is reported?**	**When and where**
Written representations we are requesting from management and/or those charged with governance	▪ Written representations we are requesting from management and/or those charged with governance	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
System of quality management	▪ How the system of quality management (SQM) supports the consistent performance of a quality audit	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	▪ Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Related parties	Significant matters arising during the audit in connection with the entity's related parties including, when applicable: ▪ Non-disclosure by management ▪ Inappropriate authorisation and approval of transactions ▪ Disagreement over disclosures ▪ Non-compliance with laws and regulations ▪ Difficulty in identifying the party that ultimately controls the entity	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting
Auditor's report	▪ Key audit matters that we will include in our auditor's report ▪ Any circumstances identified that affect the form and content of our auditor's report	Draft Audit results report – 11th September 2026 JIAC meeting Audit results report – 11th December 2026 JIAC meeting

Appendix D: Management representation letter – Group/PCC

Management representation letter – Group/PCC

[To be prepared on the entity's letterhead]

[Date]

Ernst & Young LLP

R+ Building
2 Blagrave St
Reading
RG1 1AZ

Dear Chloe

This letter of representations is provided in connection with your audit of the consolidated and single entity financial statements of the Police and Crime Commissioner for Thames Valley ("the PCC and Group") for the year ended 31 March 2026. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the consolidated and PCC financial statements give a true and fair view of (or 'present fairly, in all material respects,') the PCC and Group financial position of the PCC and Group as of 31 March 2026 and of its financial performance (or operations) and its cash flows for the year then ended in accordance with, for the PCC and Group, the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

We understand that the purpose of your audit of our consolidated and PCC financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with, for the PCC and Group, the Accounts and Audit Regulations 2015 and the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

2. We acknowledge, as members of management of the PCC and Group, our responsibility for the fair presentation of the consolidated and PCC financial statements. We believe the consolidated and PCC financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the PCC and Group in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, and are free of material misstatements, including omissions. We have approved the financial statements.

3. The material accounting policy information adopted in the preparation of the PCC and Group financial statements are appropriately described in the PCC and Group financial statements.

4. As members of management of the PCC and Group, we believe that the PCC and Group have a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 for the PCC and Group and that are free from material misstatement, whether due to fraud or error.

5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated and PCC financial statements taken as a whole. We have not corrected these differences because [specify reasons for not correcting misstatement].

6. We confirm the PCC and Group does not have securities (debt or equity) listed on a recognized exchange.

Appendix D: Management representation letter (continued)

Management representation letter – Group/PCC (continued)

B. Non-compliance with laws and regulations, including fraud

1. We acknowledge that we are responsible to determine that the PCC and Group's business activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws or regulations, including fraud.

2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.

3. We have disclosed to you the results of our assessment of the risk that the consolidated and PCC financial statements may be materially misstated as a result of fraud.

4. We have disclosed to you, and provided you full access to information and any internal investigations relating to, all instances of identified or suspected non-compliance with laws and regulations, including fraud, known to us that may have affected the PCC or Group (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), including non-compliance matters:

- Involving financial improprieties
- Related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the consolidated and PCC financial statements
- Related to laws and regulations that have an indirect effect on amounts and disclosures in the consolidated and PCC financial statements, but compliance with which may be fundamental to the operations of the PCC and Group's business, its ability to continue in business, or to avoid material penalties
- Involving management, or employees who have significant roles in internal control, or others
- In relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

2. We have disclosed to you the use of all applications or tools using artificial intelligence, including generative artificial intelligence, that are reasonably likely to have a direct or indirect material effect on the consolidated and PCC financial statements.

3. All material transactions have been recorded in the accounting records and are reflected in the consolidated and PCC financial statements

4. We have made available to you all minutes of the meetings of the PCC and Group and the following committees; Joint Independent Audit Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: *[list date].*

5. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the PCC and Group 's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the consolidated and PCC financial statements.

6. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

Appendix D: Management representation letter (continued)

Management representation letter – Group/PCC (continued)

7. We have disclosed to you, and the PCC and Group has complied with, all aspects of contractual agreements that could have a material effect on the consolidated and PCC financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

8. From 19 February 2026 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or is reasonably likely to have occurred, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material effect on the consolidated and PCC financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount.

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated and PCC financial statements.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 46 to the consolidated and PCC financial statements all guarantees that we have given to third parties.

E. Going Concern

1. Group general accounting policies, note 1 General principles to the consolidated and PCC financial statements discloses all the matters of which we are aware that are relevant to the PCC and Group's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the consolidated and PCC financial statements or notes thereto.

G. Group audits

1. There are no significant restrictions on our ability to distribute the retained profits of the Group because of statutory, contractual, exchange control or other restrictions other than those indicated in the Group financial statements.

2. Necessary adjustments have been made to eliminate all material intra-group unrealised profits on transactions amongst the PCC, subsidiary undertakings and associated undertakings.

H. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Statement of Accounts, the Narrative Report and Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

I. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered ,including the impact resulting from the commitments made by the PCC and Group, and reflected in the consolidated and PCC financial statements.

2. The key assumptions used in preparing the consolidated and PCC financial statements are, to the extent allowable under the requirements of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, aligned with the statements we have made in the other information or other public communications made by us (see section H).

J. Equity

1. We have properly recorded or disclosed in the consolidated and PCC financial statements the useable and unusable reserves.

Appendix D: Management representation letter (continued)

Management representation letter – Group/PCC (continued)

K. Contingent Liabilities

1. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the consolidated and PCC financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the consolidated and PCC financial statements).

2. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, except as follows:

(1) Matters of routine, normal, recurring nature none of which involves any allegations of noncompliance with laws or regulations that should be considered for disclosure in the consolidated and PCC financial statements or as a basis for recording a loss contingency.

L. Use of the Work of a Specialist

1. We agree with the findings of the specialists that we engaged to evaluate the IAS19 actuarial valuations of pension liabilities and the valuation of operational land and buildings and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the consolidated and PCC financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

M. Pension liability and PPE valuation estimates

1. We confirm that the significant judgments made in making the pension liability and property, plant and equipment valuation have taken into account all relevant information of which we are aware.

2. We believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the pension liability and property, plant and equipment valuation.

3. We confirm that the significant assumptions used in making the pension liability and property, plant and equipment valuation appropriately reflect our intent and ability to carry out the valuation on behalf of the entity.

4. We confirm that the disclosures made in the consolidated and PCC financial statements with respect to the accounting estimates, including those describing estimation uncertainty are complete and are reasonable in the context of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

5. We confirm that appropriate specialized skills or expertise has been applied in making the pension liability and property, plant and equipment valuation.

6. We confirm that no adjustments are required to the accounting estimates and disclosures in the consolidated and PCC financial statements.

N. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

Yours faithfully,

_____

Chief Finance Officer

_____

Police and Crime Commissioner for Thames Valley

Appendix D: Management representation letter – CC

Management representation letter – CC

[To be prepared on the entity's letterhead]

[Date]

Ernst & Young LLP

R+ Building
2 Blagrave St
Reading
RG1 1AZ

Dear Chloe

This letter of representations is provided in connection with your audit of the financial statements of Chief Constable of Thames Valley ("the CC") for the year ended 31 March 2026. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the CC financial position of the Chief Constable of Thames Valley as of 31 March 2026 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with the Accounts and Audit Regulations 2015 and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

2. We acknowledge, as members of management of the CC, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the CC in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, and are free of material misstatements, including omissions. We have approved the financial statements.

3. The material accounting policy information adopted in the preparation of the financial statements are appropriately described in the financial statements.

4. As members of management of the CC, we believe that the CC has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, that are free from material misstatement, whether due to fraud or error.

5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We have not corrected these differences identified by and brought to the attention from the auditor because [specify reasons for not correcting misstatement].

6. We confirm the CC does not have securities (debt or equity) listed on a recognized exchange.

Appendix D: Management representation letter (continued)

Management representation letter – CC (continued)

B. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible to determine that the CC's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.

2. We acknowledge that we are responsible for the design, implementation and maintenance of a system of internal control to prevent and detect fraud and that we believe we have appropriately fulfilled those responsibilities.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. We have disclosed to you, and provided you full access to information and any internal investigations relating to, all instances of identified or suspected non-compliance with law and regulations, including fraud, known to us that may have affected the CC (regardless of the source or form and including, without limitation, allegations by "whistleblowers") including non-compliance matters:

   - involving financial improprieties;
   - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the CC's financial statements;
   - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the CC's activities, its ability to continue to operate, or to avoid material penalties;
   - involving management, or employees who have significant roles in internal controls, or others; or
   - in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:

- Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- Additional information that you have requested from us for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

2. We have disclosed to you the use of all applications or tools using artificial intelligence, including generative artificial intelligence, that are reasonably likely to have a direct or indirect material effect on the financial statements.

3. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

4. We have made available to you all minutes of the meetings of the CC and committees: Joint Independent Audit Committee (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the year to the most recent meeting on the following date: [list date].

5. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the CC's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the year end. These transactions have been appropriately accounted for and disclosed in the financial statements.

6. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

Appendix D: Management representation letter (continued)

Management representation letter – CC (continued)

7. We have disclosed to you, and the CC has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

8. From 19 February 2026 through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants) , to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount

D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.

3. We have recorded and/or disclosed, as appropriate, all liabilities related to litigation and claims, both actual and contingent, and have disclosed in Note 21 to the financial statements all guarantees that we have given to third parties.

E. Going Concern

1. Note 1 General accounting policies, General principles to the financial statements discloses all the matters of which we are aware that are relevant to the CC's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

F. Subsequent Events

1. There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises Statement of Accounts, the Narrative Report and Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

H. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered including the impact resulting from the commitments made by the CC, and reflected in the financial statements.

2. The key assumptions used in preparing the financial statements are, to the extent allowable under the requirements of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26, aligned with the statements we have made in the other information or other public communications made by us (see section G).

I. Equity

1. We have properly recorded or disclosed in the financial statements the useable and unusable reserves.

J. Contingent Liabilities

1. We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss (other than those disclosed or accrued in the financial statements).

2. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements, and there have been no communications from regulatory agencies or government representatives concerning investigations or allegations of non-compliance, except as follows:

Appendix D: Management representation letter (continued)

Management representation letter – CC (continued)

(1) Matters of routine, normal, recurring nature none of which involves any allegations of noncompliance with laws or regulations that should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.

K. Use of the Work of a Specialist

1. We agree with the findings of the specialists that we engaged to evaluate the IAS19 actuarial valuations of pension liabilities and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

L. Pension Liability Valuation Estimate

1. We confirm that the significant judgments made in making the pension liability valuation estimate have taken into account all relevant information of which we are aware.

2. We believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the pension liability valuation estimate.

3. We confirm that the significant assumptions used in making the pension liability valuation estimate appropriately reflect our intent and ability to carry out on behalf of the entity.

4. We confirm that the disclosures made in the financial statements with respect to the accounting estimate, including those describing estimation uncertainty , are complete and are reasonable in the context of the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2025/26.

5. We confirm that appropriate specialized skills or expertise has been applied in making the pension liability valuation estimate.

6. We confirm that no adjustments are required to the accounting estimate and disclosures in the financial statements.

M. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

Yours faithfully,

_____

(Chief Finance Officer)

_____

(Chief Constable of Thames Valley)

Appendix E: Outstanding matters

Outstanding matters

The following items relating to the completion of our audit procedures are outstanding at the date of this report:

Item	Actions to resolve	Responsibility
Cash flow statement	EY completing	EY
Debtors testing	EY to review conclusion and discuss with TVP	EY and management
PPE - Valuation	EY waiting for responses to queries	EY and management
PPE – Assets under construction	EY to complete testing	EY
PPE - Existence	EY waiting for responses to queries	EY and management
PPE – Additions	EY to review conclusion and discuss with TVP	EY and management
PFI	EY to clarify model with EY specialists	EY
Accumulated absences creditor	EY to complete testing	EY
Pension liabilities (LGPS & PPF)	Need assurance from KPMG (LGPS auditor) and EY pensions specialist, plus a reconciliation query outstanding	EY and management
PPF – Membership testing	EY to complete testing once we have assurance over the population	EY and management
Recharges & Collaboration	EY completing	EY
Expenditure and Funding Analysis	EY completing	EY
Officers remuneration	EY waiting for responses to queries	EY and management
Journals testing	EY completing	EY
Whole of Government Accounts	EY waiting for NAO instructions	EY
Management representation letter	Receipt of signed management representation letter	Management and JIAC
Subsequent events review	Completion of subsequent events procedures to the date of signing the audit report	EY and management

Until all our audit procedures are complete, we cannot confirm the final form of our audit opinion as new issues may emerge. We will continue to engage with management to identify any matters that may require disclosure and that could impact the related disclosures within the financial statements. Any material matters identified prior to approval will be reported to the JIAC.

Appendix F: Accounting and regulatory update

Looking Ahead: Proposed Changes to Local Authority Financial Reporting

In July 2026, CIPFA/LASAAC issued a consultation on the 2027/28 Code of Practice on Local Authority Accounting, setting out the continuation of a programme of reform designed to improve the clarity, accessibility and usefulness of local authority financial reporting. The proposals are intended to simplify financial statements, reduce complexity arising from statutory accounting adjustments and ensure reporting better supports democratic accountability.

Key proposals include:

- **A clearer focus on elected members as the primary users of local authority financial statements**, with future reporting and disclosure requirements increasingly designed around supporting governance, scrutiny and decision-making responsibilities.
- The introduction of a **new Accountability Report**, potentially from 2028/29, which would explain financial performance on a funding and budgetary basis and provide a clearer link between statutory financial management and IFRS-based financial statements. This could replace several existing disclosures and significantly alter the presentation of local authority financial statements.
- **Simplification of financial statements and notes**, including revised terminology aligned more closely with IFRS, streamlined reserve disclosures and the proposed removal of the Expenditure and Funding Analysis.
- **Fundamental review of pension reporting**, with CIPFA/LASAAC indicating that a move towards a contribution-based approach for local government pension schemes could be explored to reduce complexity, volatility and management and audit burden over reporting.
- The introduction of **sustainability reporting requirements**, based on the Task Force on Climate-related Financial Disclosures (TCFD) framework, potentially implemented on a phased basis from 2027/28 for larger authorities. This would bring climate-related governance, risk management and performance reporting more formally within annual reporting arrangements.

The consultation acknowledges ongoing pressures across the sector, including audit recovery and local government reorganisation. Consequently, several of the more substantial reforms, particularly the Accountability Report and associated changes to the financial statements, are proposed for implementation no earlier than 2028/29. Audit committees will wish to monitor the outcome of the consultation and consider the potential implications for future financial reporting, governance oversight and audit arrangements.

Future accounting update

Since the date of our last Audit Results Report, a new accounting standard, IFRS 18, has been issued. The following table provides a high level summary of the implications for the PCC and CC.

Name	Summary of key measures	Impact
IFRS 18: Presentation and Disclosure in the Financial Statements	▪ IFRS 18 replaces IAS 1 and introduces a revised framework for presenting financial performance, including new categories and subtotals within the primary financial statements and enhanced disclosure requirements for management-defined performance measures. While the standard is not expected to significantly affect the underlying financial position of local authorities, it is likely to change the presentation of the Comprehensive Income and Expenditure Statement and the interaction between IFRS-based reporting and statutory funding measures. ▪ Under UK-adopted IFRS, IFRS 18 is effective for accounting periods beginning on or after 1 January 2027. However, CIPFA/LASAAC has proposed deferring implementation within the Local Authority Accounting Code until 2028/29, aligning it with the proposed introduction of an Accountability Report and avoiding multiple major presentation changes in successive years.	▪ CIPFA/LASAAC is currently consulting on proposals to align implementation with wider local authority reporting reforms, with adoption potentially deferred to 2028/29. ▪ The PCC and CC should monitor developments and consider the implications for future financial reporting and member communication.

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Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

UKC-038208 (UK) 03/25. Creative UK.
ED None

ey.com/uk

Thames Valley OPCC Statutory Obligations Dashboard

Total number of Statutory Obligations

35

Number of obligations for each category:

Annual	Day to Day	Infrequent
7	18	10

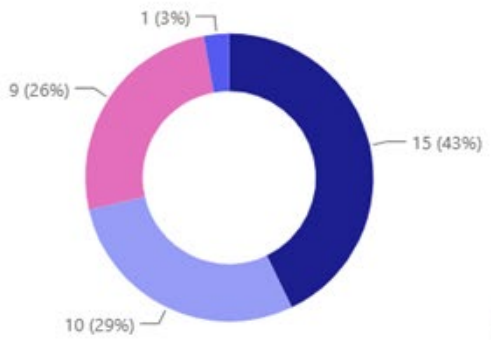
Total number of actions against statutory obligations

147

Number of actions for each obligation category:

Annual	Day to Day	Infrequent
18	94	35

Number of Statutory Obligations by Owner



Directorate
- Strategy Performance and Comms
- Finance and Governance
- Chief Officers
- Service Delivery

Click here to view directorate owners of actions

Number of actions per directorate

Actions met against Statutory Obligation:

Statutory obligation title	Actions met	Percentage met	Actions not met	Percentage not met
Health and Safety.			1	100%
Human Rights and Equality.	6	86%	1	14%
Open, honest and transparent information.	1	50%	1	50%
Police and Crime Plan.	10	91%	1	9%
Appointing a Chief Executive Officer (CEO) to support the PCC in their role.	3	100%		
Appointing a Chief Finance Officer (CFO) to support the PCC in their role.	2	100%		
Appointing a Deputy PCC (NB: not mandatory but strongly encouraged by the APCC).	3	100%		
Appointing the Chief Constable of the Force.	4	100%		
Collaboration.	4	100%		
Community Safety Partnerships (CSPs).	2	100%		
Total	**143**	**97%**	**4**	**3%**

Statutory obligations (update from Alison Nicholls – 02.09.26)

We are working to identify and map the organisation's statutory responsibilities and regulatory obligations. There is no single definitive list of all statutory requirements that apply to TVP, so the exercise is iterative and involves working through individual legislative, regulatory and governance areas to build a comprehensive picture. We haven't identified other forces yet who have completed this.

The primary objective is to answer three key questions:

1. What are our statutory and regulatory responsibilities?
2. Who is accountable for ensuring compliance with each responsibility?
3. What assurance do we have that the responsibility is being discharged effectively?

Progress to date has focused on identifying obligations across key areas including governance, finance, information governance, health and safety, employment, procurement and sector-specific legislative requirements. As responsibilities are identified, they are being captured within a structured framework.

For each obligation, we are seeking to document:

- The source of the statutory or regulatory requirement
- The accountable person or strategic lead
- Existing governance and oversight arrangements
- Sources of assurance, such as compliance reporting, internal controls, audits, inspections or external reviews
- Any gaps, risks or areas where assurance is currently limited

Initial findings suggest that whilst many responsibilities are being managed effectively through existing governance structures, documentation of accountability and assurance is not always held consistently in one place. The exercise is therefore helping to strengthen organisational oversight and provide greater visibility of compliance arrangements. The work remains ongoing and is likely to

continue as a living process rather than a one-off exercise, recognising that statutory obligations evolve over time and that additional responsibilities may be identified as the review progresses.

We have developed a consolidated statutory responsibilities register, with clear ownership, governance arrangements and assurance mechanisms, which can support oversight and provide the force and JIAC with greater confidence regarding compliance with statutory obligations. There are still some gaps and we are working to close these

POLICE & CRIME COMMISSIONER THAMES VALLEY

ANNUAL REPORT 2025-26

Berkshire, Buckinghamshire, Milton Keynes and Oxfordshire

Contents

1. Introduction

This Annual Report marks the conclusion of the second year of my Police and Crime Plan 2024-29 - and a year of real, visible progress for the communities I serve, delivered against a backdrop of significant national change. The priorities of **Protecting Communities**, **Protecting People** and **Protecting Property** have remained the constant focus, and the evidence of that work is set out throughout this report.

On **Protecting Communities**, 2025/26 has been a landmark year for neighbourhood policing. The national **Neighbourhood Policing Guarantee** has been fully delivered across Thames Valley, with named, contactable officers now in place in every neighbourhood - building directly on the **Crimefighters** strategy I launched in 2023, which has now more than doubled officer numbers. Neighbourhood crime has fallen by **6.2%**, the new **Crime Education Strategy** is being delivered in schools, and the **Thames Valley Road Safety Partnership** is now firmly established, alongside a new **Road Victim Support Service** to support those seriously affected by road collisions.

On **Protecting People**, the breadth and quality of victim support across Thames Valley has continued to strengthen.
848 positive outcomes were achieved for rape and sexual offences - up significantly on the previous year - with a charge rate of **10.6%**.

The **DRIVE** perpetrator programme has protected **550 children** since its launch, knife crime has fallen by **12%**, and our stalking advocacy service supported **274 victims** during the year. I am particularly proud that Thames Valley's **Op Deter Youth** programme - ensuring young people arrested for knife-related offences receive rapid, targeted support - is now being adopted nationally as a model for early intervention. That work started here.

On **Protecting Property**, a comprehensive **Vehicle Crime Strategy** has been developed, vehicle crime has fallen by **9%**, rural crime has reduced by **34% year-on-year**, burglary is down **4%** with the outcome rate up **7%**, and the **DISC** retail crime platform has seen a **287% increase** in incidents processed - reflecting growing business confidence and a more proactive approach across Thames Valley. The new **Forensic Centre** in Bicester is due to open this year, further strengthening investigative capability for years to come.

The national context has not been without challenge. Road fatalities and serious injuries have increased compared with the previous year - a reminder that road safety requires sustained, long-term commitment, and one that reinforces my determination to see the **Thames Valley Road Safety Partnership** drive real change. Recorded ASB has also increased, reflecting in part better reporting and a more proactive approach to capturing demand. I am clear that the response to these challenges must be proportionate, evidence-led and properly resourced.

The Government has confirmed its intention to abolish Police and Crime Commissioners by **May 2028**, and while I believe direct public accountability for policing matters, my focus remains on delivery and on working constructively with partners to ensure a smooth transition. I have also continued to press the case for fair funding for Thames Valley - a force that polices the largest non-metropolitan area in England and Wales, and one that bears significant and sometimes unreimbursed costs when policing events of national significance, such as the **State Visit to Windsor** earlier this year. These are not complaints - they are points I will continue to press on behalf of local communities and local taxpayers.

As we move into the third year of my Police and Crime Plan, I remain committed to the priorities that guide this work and to the communities across Berkshire, Buckinghamshire, Oxfordshire and Milton Keynes that I am privileged to serve. Whatever the national picture brings, the focus here remains constant - keeping Thames Valley safe.

Matthew Barber
Police and Crime Commissioner
Thames Valley

2. Strategic Policing Requirement - Assurance Statement

The Strategic Policing Requirement (SPR) sets out the national threats that, in the Home Secretary's view, require a coordinated policing response. These include: **Violence Against Women and Girls, Serious and Organised Crime, Terrorism, Cybercrime, Child Sexual Abuse, Public Disorder,** and **Civil Emergencies.** PCCs are required to give due regard to the SPR when setting or reviewing their Police and Crime Plans.

The revised SPR, published in 2023, strengthened expectations on local and regional delivery - emphasising the need for effective partnerships, specialist capabilities, and resilience to respond to these threats.

I have taken full account of the SPR in developing my Police and Crime Plan 2024-29 and in my ongoing oversight of Thames Valley Police. This includes regular scrutiny and engagement through:

- **Performance and Accountability Meetings (PAMs)**
- **Force boards and operational updates aligned to SPR themes**
- **Oversight of relevant programmes and initiatives**
- **Consideration of responses to HMICFRS reports where these relate to SPR threats**

My Internal Audit function provides independent scrutiny of SPR-related areas, with findings reported to **the Joint Independent Audit Committee** and published on my website. These reviews sit alongside both the Force and OPCC's Strategic Risk Registers, enabling a shared and robust approach to monitoring national threats and associated mitigation.

Thames Valley Police's **Force Management Statement (FMS)** provides an important source of assurance on operational capacity, capability and forecast demand. While not formally part of the SPR, it supports my oversight of SPR-related risks by evidencing how the Force is preparing for national threats, identifying strategic gaps, and enabling more targeted scrutiny from my office.

I expect the Force to continue consulting with me on future iterations of the FMS to ensure continued alignment with SPR expectations - and to support my role in holding the Chief Constable to account for readiness against national threats as they evolve.

3. Grant Funded Services

The following section highlights how grants and funding have contributed to the delivery of my Police and Crime Plan priorities during 2025/26. There are numerous further examples throughout this report of where targeted investment has supported projects across all three priorities. The expenditure on commissioned activities from my Crime Prevention Fund, Partnership Fund, and Victims funding provided by the Ministry of Justice is available on my website through the Annual Statement of Accounts

Partnership Fund

My Partnership Fund provides direct grant funding to **Community Safety Partnerships (CSPs)** to support the delivery of local community safety initiatives and address the priorities set out in my Police and Crime Plan. Each CSP receives an allocation of funding and submits bids for locally driven projects and initiatives.

Over the three-year period from 2025 to 2028, a total of **115 individual projects** - representing an investment of £6.5 million - are being delivered across Thames Valley's 12 CSPs. These projects cover a wide range of themes, including diversionary activity for young people, early intervention in schools, reducing reoffending, tackling anti-social behaviour, improving road safety, and supporting victims of crime.

Community Fund

I have continued to reinvest money seized from criminals back into our communities. During 2025/26, **just over £400,000** was awarded to **96 voluntary and community organisations** through two rounds of my Community Fund, completed in **October 2025** and **February 2026**.

This funding supports a wide range of projects aligned to my Police and Crime Plan - from early intervention and tackling anti-social behaviour to improving road safety. By channelling the proceeds of seized criminal assets directly back into local communities, we are ensuring that money taken from offenders funds the practical, targeted work that makes Thames Valley safer.

4. Progress in Year 2: 2025-26

4a. Protecting Communities

One of the core aims of my Police and Crime Plan is to ensure communities across Thames Valley feel safe, are safe, and have confidence in local policing. This priority focuses on preventing crime, tackling anti-social behaviour, supporting neighbourhood policing, improving road safety, and investing in place-based solutions. Through strong local partnerships, practical prevention, and visible enforcement, we are working to reduce harm and strengthen public trust in every part of the region.

Crime Prevention

- **Measure: Continued reductions in priority crime types**
- **Outcome: 6.2% reduction in neighbourhood crime (vehicle, theft, burglary, robbery)**

Women's Project - Custody Navigators

Funding from the Ministry of Justice supported the delivery of a **Custody Navigator** service for women arrested and taken into custody across Thames Valley. During 2025/26, three Custody Navigators operated across the **Abingdon, Banbury and Aylesbury** custody suites, providing targeted, trauma-informed support at a critical point of contact. Combined with parallel provision in the remaining custody suites, this approach ensured that every woman entering custody across Thames Valley was offered consistent, personalised support. Navigators provided practical assistance and signposting - including referrals to talking therapies, substance misuse services, housing support and financial advice. Over the course of the year, the service supported **106 women**.

A key development during the year was the introduction of an **automatic referral process**, strengthening consistency of access to support. This approach was subsequently shared by Thames Valley Police at the **National Custody Conference** and the national **Women in Criminal Justice Board**, with a number of forces expressing interest in adopting similar models - a clear sign of Thames Valley's leading role in this area.

The programme concluded at the end of the funding period. Thames Valley Police intends to publish an evaluation report by **summer 2026** to inform future learning and practice.

Choices

Choices is a flagship early intervention programme commissioned by my office and delivered in primary and secondary schools across Thames Valley. It focuses on strengthening young people's emotional literacy, confidence and ability to navigate risk - particularly in relation to peer pressure, exploitation, substance misuse and knife crime.

During 2025/26, **over 1,077 pupils** were enrolled on the programme. Since its launch in 2016, Choices has reached **over 30,000 young people** across Oxfordshire, Berkshire and Buckinghamshire - and I have committed an additional year of funding, extending delivery through to **October 2027**.

Initial review of this year's data using validated scales indicated that approximately a **quarter of pupils** saw a reduction in 'cause for concern' indications after completion of the programme. While this change cannot be attributed to the programme alone, practitioner feedback consistently points to the role of Choices **in strengthening pupils' confidence, emotional awareness, and ability to navigate risk.**

Targeted adaptation of the model also took place within a specialist school setting during the year, creating a flexible framework now applicable across both specialist and mainstream provision. Delivery will continue to transition into classroom settings during **2026/27**, supported by adapted materials and a light-touch evaluation.

Neighbourhood Policing

- **Measure: Increased PCs and PCSOs in neighbourhood roles**
- **Outcome: PC posts increased by +68 Neighbourhood Officers; PCSO posts reduced by -14 posts**

Visible, accessible neighbourhood policing - officers that people can name, contact and trust - sits at the heart of my Police and Crime Plan, and 2025/26 has been a **landmark year** for its delivery.

Building on the doubling of neighbourhood officer numbers already achieved, Thames Valley Police this year delivered **68 additional neighbourhood officers**. This has been part funded through the Government's **Neighbourhood Policing Grant**, but the Home Office have only provided 40% funding meaning an additional pressure on local budgets funded through council tax. This increase in neighbourhood officers adds to the 150 increase of the previous two years, bringing the total to **more than two and a half times** the starting position when I launched the **Crimefighters** strategy in 2023. These are not just numbers - each officer means more patrols, more conversations and deeper knowledge of the communities they serve.

Thames Valley Police has continued to provide a named contactable officer for every neighbourhood in the Force. This is now being rolled out nationally through the **Neighbourhood Policing Guarantee.** Improvements to public contact forms through the Force website now ensure that members of the public receive a meaningful response to enquiries within 72 hours. The Guarantee also introduced a new **College of Policing Neighbourhood Policing** Pathway, equipping officers with the specialist skills and knowledge to deliver genuinely effective community policing.

Neighbourhood Policing Teams and Schools Officers are now also delivering the new **Crime Education Strategy** in schools across Thames Valley - taking prevention work directly into communities, reaching young people and families before crime takes hold.

I have been clear throughout the year that these gains must be protected. When the Comprehensive Spending Review threatened to undercut progress in neighbourhood policing, I made the case publicly for sustained investment and held the Government to account on behalf of Thames Valley communities - just as I hold the Chief Constable to account locally. Neighbourhood policing works when officers are visible, known and trusted. That is what we are building, and I will continue to defend it.

Road Safety

- **Measure: Reduce the number of people killed and seriously injured on our roads**

- **Outcome: Fatalities increased (45 to 63); serious injuries increased (462 to 497)**

Road safety remains one of the most important challenges we face. The increase in both fatalities and serious injuries during 2025/26 - from **45 to 63 road deaths** and **462 to 497 serious injuries** - is deeply concerning and underlines why I established the Thames Valley Road Safety Partnership and why sustained, long-term commitment to this agenda matters. Every life lost on our roads is a tragedy, and every serious injury changes lives. These figures strengthen, rather than weaken, my resolve.

Road Safety Partnership

I established the **Thames Valley Road Safety Partnership** in 2025 to bring together statutory agencies and key stakeholders in a structured forum to strengthen multi-agency collaboration and drive delivery of my Road Safety Strategy. The Partnership met **three times** during the year, with consistently strong attendance and engagement - reflecting a genuine shared commitment to improving safety on our roads.

Meetings provided a forum to share updates, align priorities and progress joint activity - including briefings from Roads Policing, review of a shared data dashboard to improve collective understanding of risk and harm, and consideration of causality data to support evidence-led decision-making.

Road Victim Support

I launched a new **Road Victim Support Service** in **November 2025** to provide dedicated, specialist support for people seriously injured in road traffic collisions across Thames Valley. Delivered by a single caseworker covering Berkshire, Buckinghamshire, Oxfordshire and Milton Keynes, the service offers advocacy alongside emotional and practical support at a critical time for victims and their families.Since its launch, the service has supported **19 individuals** and is on track to meet its annual target of between **40 and 65 cases**. Outcome data will be available through the annual report.

Community Speed Watch

Community Speed Watch enables trained volunteers to monitor vehicle speeds in their communities, working closely with the police to raise awareness of speeding, encourage safer driving behaviour and reduce the risk of serious harm on local roads. Thames Valley Police coordinates the scheme locally, with my office contributing funding to support delivery across the force area.

There are currently **358 active Community Speed Watch groups** across Thames Valley, supported by **2,974 registered volunteers**. Since the scheme launched in 2020, volunteers have observed and reported **146,693 speeding vehicles** to Thames Valley Police - with **38,739 vehicles** recorded between April 2025 and April 2026 alone. Encouragingly, **97.06% of drivers** who received an initial advisory letter did not receive further correspondence within a 12-month period - evidence of sustained behaviour change and an improvement on the previous year.

Since 2020, volunteers have collectively monitored more than **1.7 million vehicle movements**, resulting in over **128,000 warning letters** issued and targeted police visits to repeat offenders. This community-led approach plays an important role in creating safer roads across the region.

Anti-Social Behaviour

- **Measure: Reduce anti-social behaviour in communities**

- **Outcome: ASB incidents increased (7,232 to 9,565)**

Recorded ASB incidents increased during 2025/26, from **7,232 to 9,565**. This rise reflects in part a more proactive approach to recording and capturing ASB demand - including incidents that would previously have gone unrecorded - as well as the impact of targeted enforcement and improved partnership reporting. It does not reduce my ambition to drive down the harmful ASB that undermines community confidence, and the framework we have built this year is designed to do exactly that.

I have continued to press nationally for stronger powers to tackle anti-social behaviour on our high streets. Current closure notice powers allow police to shut premises linked to nuisance or illegal activity for up to 48 hours - but I have argued they should go further, providing longer-term disruption and better protection for communities and local businesses. I will continue to make the case for the tools policing and partners need to keep our communities safe.

Mediation Service

Alternatives to Conflict has continued to deliver strong value and clear impact throughout 2025/26, with referral volumes now exceeding originally envisaged throughput. Over the last 12 months, the service received **378 referrals** - up from **304** in the previous year. This increase reflects sustained engagement from police officers and partners, alongside the growing recognition of mediation as an effective early intervention tool. Referrals have increased across every Local Command Unit area.

Alongside this growth, a new case referral system has been introduced for both officer and self-referrals. A detailed annual report is being prepared by the service, covering referral volumes, outcomes for closed cases, engagement activity, emerging trends and feedback from both service users and referring officers.

Wider Anti-Social Behaviour

During 2025/26, significant progress was made in delivering against all Anti-Social Behaviour recommendations made by the Police and Crime Panel. The **ASB Strategic Forum** is now fully embedded, meeting three times a year with consistently strong partner attendance and engagement.

A comprehensive review of ASB Case Review thresholds across all Community Safety Partnerships confirmed compliance with national guidance. Support for victims was further strengthened through the introduction of a new **ASB Victims' Journey leaflet**, now used by Thames Valley Police officers.

Together, this work has strengthened the collective response to anti-social behaviour, improved consistency for victims, and ensured communities receive clearer information, better support and more joined-up problem-solving. The governance, partnership and data foundations required to sustain improvement are now firmly in place.

Building Confidence

- Measure: Increased levels of public confidence

- Outcome: I commissioned a new Trust and Confidence survey for 2025/26 to better understand public attitudes and levels of trust and confidence in Thames Valley Police. This online survey is being delivered by an external provider and is now run quarterly to enable us to monitor trends and understand any changes in the views of the public and where they feel areas for improvement are needed. The first quarterly survey went live in October 2025, and we are in the process of analysing the results before publication.
  Further information on the Trust and Confidence survey, including published results, will be made available on the PCC website.

4b. Protecting People

This priority focuses on preventing harm to the most vulnerable in our communities - including victims of domestic abuse, sexual violence, exploitation and serious violence. It also includes a strong commitment to safeguarding children and adults at risk. Through a blend of targeted commissioning, partnership work and victim-centred policing, we are working to improve protection, build trust, and ensure those affected by crime can access the support they need.

Rape and Sexual Offences

- Measure: Improved charge rates for RASO offences
- Outcome: 848 outcomes; charge rate 10.6% (up from 8.6%)

Sexual Violence Service

The OPCC-commissioned **Thames Valley Sexual Violence Service** continued to provide vital support throughout 2025/26 to adults who have experienced sexual violence. The service offers a comprehensive range of trauma-informed support tailored to individual need - including one-to-one support from **Independent Sexual Violence Advisors (ISVAs)** and Sexual Violence Case Workers, alongside group-based psychoeducational support and facilitated peer support.

During 2025/26, the service supported **803 victims**, reflecting sustained demand for specialist sexual violence support across Thames Valley.

The service strengthened its focus on lived experience and inclusion through the establishment of a **Service User Forum** and a **Neurodiversity Working Group**. In **December 2025**, the service achieved **Workplace Wellbeing Charter accreditation** and is currently working towards accreditation with the **Survivors Trust**.

> My ISVA was outstanding in her support for me. She was there every week, supporting me better than any SOLO and helping me find the right support for counselling. She was flexible with her time and always there when I needed her.

Grant-Funded Sexual Violence Services

Alongside the core commissioned service, grant funding continued to support a range of specialist sexual violence services during 2025/26 - ensuring provision for **children, disabled victims, neurodivergent individuals, male victims and those from under-represented communities**.

- **Disability Specialist ISVA and CHISVA provision,** delivered by Survivor Space Oxfordshire - supporting **52 disabled adults** and **62 children** during the year
- **Children's ISVA (CHISVA) provision,** delivered by Trust House - supporting **85 children**
- **Diverse Communities Outreach ISVAs,** delivered by Hope After Harm - supporting **127 victims,** with a particular focus on improving access for people from diverse communities, including outreach to sex workers and Gypsy, Roma and Traveller (GRT) communities
- **Neurodiversity Specialist ISVA, ISVA provision and male victim support,** delivered by SAASSBMK - delivering **628 ISVA support sessions** and **119 male support group sessions**

> The group helped me find my voice again. It showed me I'm not alone, and that healing starts with being heard.

Together, these services ensure a broad and inclusive offer of specialist support for victims of sexual violence across Thames Valley.

Interview Suites

A targeted investment was made during the year to improve the physical environment of **Video Recorded Interview (VRI) suites** used by Thames Valley Police's **Rape and Serious Sexual Offences (RASSO)** team. Several suites had been identified as tired and clinical in condition - environments that can feel unwelcoming for vulnerable victims. Funding was agreed to improve these spaces, creating calmer, more supportive environments that promote a greater sense of safety and comfort, supporting a more trauma-informed policing response.

Domestic Abuse

- **Measure: Improved outcome rates for domestic abuse**
- **Outcome: 2,660 total outcomes (up 2%); charge rate 6.7% (down 0.8%)**

Protecting victims of domestic abuse and ensuring they receive the right support at the right time has remained a central priority throughout the year. Domestic abuse continues to account for a significant proportion of police demand and has a devastating impact on victims, families and children. I have continued to fund and support a range of services - from frontline victim advocacy to perpetrator intervention programmes - reflecting my commitment to a whole-system approach that pursues offenders, supports victims and breaks the cycle of repeat harm.

The total number of positive outcomes for domestic abuse increased by **2% to 2,660** during 2025/26, demonstrating a continued operational focus on pursuing offenders despite rising demand. While the charge rate has fallen slightly, the volume of charges reflects sustained effort, and I will continue to hold the Force to account for further improvement.

Compulsive Obsessive Behaviour Intervention (COBI)

The **Compulsive Obsessive Behaviour Intervention (COBI)** is a specialist behaviour-change programme for individuals who perpetrate stalking-related offences. During 2025/26, **77 individuals** were referred into the programme, with **36 participants completing** the intervention within the year.

Ongoing analysis shows that **77% of those who completed COBI did not commit a further stalking offence within six months of exiting the programme**. COBI is currently funded through the Home Office until **October 2026**, and work will continue with partners to monitor outcomes and consider future options.

DRIVE

DRIVE is an intensive, evidence-based programme focused on managing and reducing the risk posed by high-harm domestic abuse perpetrators. Since its launch in **January 2024**, the programme has supported **269 high-risk perpetrators**, alongside **314 associated victim-survivors** and **550 children**.

Latest data demonstrates reductions in harmful behaviours: **physical abuse (67%)**, **sexual abuse (78%)**, **harassment and stalking (44%)**, and **coercive and controlling behaviour (28%)**. During the most recent period, **128 referrals** were accepted and **110 cases closed** - of which **75% involved direct contact with a DRIVE case manager** and **44% received a targeted behaviour change intervention**.

Operation Pinehurst

To strengthen action against the most harmful perpetrators of Violence Against Women and Girls, £60,000 of Home Office funding was secured to support **Operation Pinehurst** - a targeted disruption operation delivered in **March 2026**. The operation resulted in arrests, charge outcomes, enhanced safeguarding activity and significant progress on outstanding investigations, demonstrating how targeted funding can focus resources on those who pose the highest risk of harm.

MARAC

The Thames Valley Police MARAC coordinators provide business-critical support to the **11 MARACs** across Thames Valley. During 2025/26, there were **1,489 referrals to MARAC** - up from 1,429 in 2024/25, a **4.2% increase**. Thames Valley Police has established a force-wide MARAC improvement plan to increase partner involvement and intensify support for the highest-risk cases.

Clare's Law (Domestic Violence Disclosure Scheme)

Clare's Law gives people the right to ask police about a partner's history of domestic abuse - helping to protect those at risk before harm occurs. Improving performance under the scheme has been a key priority throughout 2025/26, with regular progress reports to the **Thames Valley Police and Crime Panel**.

The results are encouraging. **Applications rose by 57% year-on-year**, reflecting growing public awareness of the scheme, while the proportion responded to within the statutory **28-day timeframe jumped from 31% to 71%**. **Right to Ask applications alone increased by 41%**, from **375 to 529**. These improvements have been driven by the introduction of **Robotic Process Automation**, the creation of dedicated **Harm Reduction Units** across Thames Valley's Local Command Units, and stronger performance monitoring.

Family and Criminal Court Support

In **April 2025**, funding was awarded to support **two additional full-time Court IDVA posts** - one in **Reading** and one in **Aylesbury**. Despite becoming fully operational only in Quarter 3, referrals during 2025/26 reached **307** with **441 victims supported** by year end. Funding has been awarded to continue all three posts through to **March 2028**.

Stalking Service

Aurora New Dawn delivered the Thames Valley Stalking Advocacy Service during 2025/26, supporting **274 victims** through a team of **four Independent Stalking Advocacy Caseworkers (ISACs)**. In Quarter 4, **90% of victims reported feeling safer** as a result of the support received, with **77% experiencing a reduction in their professionally assessed level of risk**.

In addition to the funded service, Aurora New Dawn provides access to a **pro bono legal clinic** and has launched a **children and young people (CYP) service** for children impacted by stalking directed at a parent or carer. A dedicated **0.5 FTE** is reserved to support victims whose perpetrators are undertaking COBI treatment.

Night-Time Economy

- **Measure: Reduced offending and increased prevention activity**
- **Outcome: 175 deployments; 208 stops; proactive engagement activity**

Improving safety within the night-time economy - and tackling violence against women and girls in public spaces - remains an important priority. I continue to support Thames Valley Police in the deployment of **Project Vigilant**, which uses both plainclothes and uniformed officers to identify and disrupt predatory behaviour in busy town and city centre locations. During 2025/26, **175 targeted deployments** were conducted, resulting in **208 proactive stops** and a range of enforcement and safeguarding outcomes.

Partnership working remains central - and I welcome the close collaboration between policing, local authorities and licensed premises to promote safer environments. Ongoing investment in **Safer Streets** initiatives has further strengthened this picture, improving lighting, enhancing public spaces and contributing to safer routes. Together, these measures reflect a coordinated and sustained approach to improving safety and reducing harm across Thames Valley's night-time economy.

Serious Violence

- **Measure: Continued low levels of serious violence and homicide**
- **Outcome: Knife crime down 12%; homicides unchanged**

Violence Prevention Partnership Projects and Op Deter Youth

During 2025/26, the OPCC delivered a range of violence prevention projects through the **Violence Prevention Partnership (VPP)**, including:

- **Focused Deterrence - delivered to habitual knife carriers supported by a data-led dashboard, reaching 161 individuals during 2025/26**
- **Focused Diversion Panel - a multi-agency panel identifying 200 children for early intervention; evaluation due Spring 2026**
- **StreetGames Partnership - just under £1 million secured to embed community-based sports programmes across Thames Valley**
- **Stay True to You - online prevention videos on child exploitation (5,500 views) and online harm (4,900 views)**

- **Digital Safety Innovation** - Roblox-based online safety learning experience reaching **182 children**

- **Operation Deter Youth** - reached **over 800 children and young people** arrested for knife or weapons-related offences; model replicated nationally and shared at the **Youth Justice Conference 2026**

I have secured **£1.8 million** of Home Office funding to support local partners in tackling and preventing serious violence across Thames Valley.

I welcomed the national ban on **ninja swords** which came into force on **1 August 2025**. I am proud that Thames Valley's **Op Deter Youth** programme is now being adopted nationally as a model for early intervention. That work is now shaping national policy, and it started here.

Abuse and Exploitation

- Measure: Increased safeguarding of those being exploited

- Outcome: 721 National Referral Mechanism (NRM) referrals (up from 695 in previous year)

Children and Young People Service

SAFE! managed **over 700 referrals** during 2025/26. Wellbeing measures show overall improvement: **67% reported increased wellbeing scores** and a further **8% maintained positive scores**. Survey feedback shows **89% reported a reduction in worry**, **82% felt safer**, and **73% reported increased confidence** - while **95% experienced improvement in at least one area**. Satisfaction remained high, with **95% reporting the support was helpful** and **99% feeling listened to**.

> The support has helped with my confidence and allowed me to talk about things that I usually bottle up.

Family Matters

The **Family Matters** service, provided by **Hope After Harm**, supported **over 85 cases** during 2025/26, delivering one-to-one confidential support to families impacted when individuals are investigated or sentenced for online offences involving children. A survey of **42 respondents** found that all would recommend the service.

> The person who supported me was a godsend. I wouldn't have hoped for anyone better to help me through this dark period in my life.

Child Exploitation and Online Harm - Resources for Educators, Parents and Carers

In June 2025, I supported the launch of two new **bite-size learning videos** - one covering **child exploitation (7,036 views to date)** and one covering **online harm (5,042 views to date)** - designed to help parents, carers and educators recognise the signs of exploitation and understand how to keep children safe. The videos were prepared using subject matter experts and drawn directly from the lived experience of victims, ensuring they reflect the real risks faced by young people across Thames Valley.

The videos were funded through the **Violence Prevention Partnership** and I personally wrote to **Directors of Children's Services** and elected members responsible for Education in councils across Thames Valley, asking them to circulate the resources to primary and secondary schools for sharing with parents and carers. The resources are available through the **Crime Education Resource Hub** on the PCC website and via the OPCC's YouTube channel.

Child exploitation encompasses sexual exploitation, **sextortion**, county lines and child-on-child exploitation. These resources offer practical tips on prevention, guidance on recognising signs that a child may be at risk, and advice on reporting concerns to the police - complementing the work of Safer Schools Officers, the SAFE! service and the wider Violence Prevention Partnership programme.

4c. Protecting Property

This priority focuses on reducing crimes that affect homes, businesses and public spaces - including burglary, shoplifting, theft, and criminal damage. These offences can cause real and lasting disruption to people's lives and livelihoods. By improving local problem-solving, investing in prevention, and strengthening our response to repeat offending, we are helping to create safer, more secure communities across Thames Valley.

Residential Burglary

- **Measure: Continued low levels of burglary and increased charges**
- **Outcome: Burglary down 4%; outcome rate up 7%**

Burglary remains one of the most intrusive crimes a person can experience - not only because of what is taken, but because of the lasting impact on a victim's sense of safety in their own home. A **4% reduction in domestic burglary** and a **7% improvement in the outcome rate** are encouraging signs - but I want to see continued progress: further reductions, more offenders brought to justice, and better outcomes for victims.

During the year, **Operation Grotto** and **Operation Pandilla** delivered proactive policing across Buckinghamshire and Berkshire, disrupting burglary networks operating across local boundaries. Thames Valley Police also participated in recurring multi-force operations - with one such operation resulting in **111 arrests** across participating forces.

Neighbourhood teams carried out targeted winter burglary prevention activity - including **"cocooning"** - providing crime prevention advice to residents living close to recently burgled properties. Looking ahead, the opening of Thames Valley Police's new **Forensic Centre** will represent a significant enhancement to investigative capability.

Retail Crime

- **Measure: Reduction in shoplifting crimes and improvement in outcome rates**
- **Outcome: Shoplifting crimes reduced by 9% in 2025/26 compared with 2024/25; total outcomes up 13%; outcome rate increased to 30% (up from 23% in 2024/25)**

Retail Crime Partnership

The continued focus on retail crime across Thames Valley is delivering clear results. Shoplifting crimes fell by **9%** during 2025/26, while total outcomes increased by **13%** and the overall outcome rate improved significantly - rising from **23% to 30%**. These figures reflect a more proactive, intelligence-led approach to retail crime, with better partnership working, faster reporting and a clear focus on prolific offenders.

During 2025/26, there were **901 new sign-ups** to the **DISC application**, with **1,662 active users** at the time of writing. Over the last 12 months, **6,804 incidents** were processed through the platform - a **287% increase** compared with the previous year, reflecting growing business confidence in reporting and a more proactive approach to retail crime across Thames Valley.

- **DISC sign-up statistics incorporated into neighbourhood team health checks and retail engagement activity**
- **A named lead trained in each neighbourhood area to support sign-ups and engagement**
- **Training materials and videos produced to support retailers in reporting incidents**
- **Development of a "what to expect" service agreement document for retailers**
- **Continued engagement through retail crime forums, conferences, bid events and retail crime working groups**

Vehicle Crime

- **Measure: Reductions in the levels of vehicle crime**
- **Outcome: Offences reduced 9% (12,097 to 11,018)**

During 2025/26, our strategic approach to tackling vehicle crime was strengthened through the development of a comprehensive **Vehicle Crime Strategy**, structured around five key pillars: **prevention; collaboration; data and intelligence; enforcement; and trust and confidence**. To support delivery, Thames Valley Police will implement an internal **Vehicle Crime Delivery Plan**.

Overall, vehicle crime reduced by **9%** during 2025/26, with offences falling from **12,097 to 11,018**. Within this, theft from vehicle offences fell by **17%** - a positive indicator as the new strategy begins to embed.

Vehicle Crime Project

Delivery during the year included a public awareness campaign (**183,977 social media views/impressions**, **over 85,000 advertising board plays**, **166,000 radio impressions**) and **six tool marking events** in partnership with **SelectaDNA**, **Screwfix** and **Toolstation**, with **146 kits registered to date**. A final evaluation is scheduled for **October 2026**.

> Free tool marking kits are a great idea. My tools were stolen last year and I lost a lot of work and money. Amazing to see the OPCC and TVP caring about us.

Rural Crime

- **Measure: Reductions in the levels of rural crime**
- **Outcome: 34% reduction year-on-year**

Rural Crime Posts and Target Hardening

During 2025/26, the PCC continued to fund a dedicated **Rural Crime Advisor (RCA)** within Thames Valley Police. Through this work, **over 250 farms** were visited and received **forensic property marking** alongside highly visible crime prevention signage.

The impact has been tangible: in **West Oxfordshire, South Oxfordshire and Vale of White Horse**, recorded rural crime decreased by **36% in the first quarter of the year** compared with the same period in the previous year. A year-on-year reduction of **34%** across Thames Valley demonstrates the impact of a sustained, intelligence-led and community-facing approach to rural crime prevention. The PCC has committed additional funding over the next **three years** to maintain the RCA post and expand prevention initiatives into **West Berkshire and Buckinghamshire**.

Fraud and Cybercrime

- **Measure: Increased community education and prevention activity**
- **Outcome: 66 arrests by the Central Fraud Unit (up 12% from 59 the previous year)**

Fraud remains the most common crime affecting communities across Thames Valley, with around **14,000 reports** recorded across the force area in the last year. This year, my office strengthened the public-facing response to fraud and cybercrime through a programme of targeted communications and community engagement, alongside continued support for enforcement.

Fraud Prevention Comms Campaign

Following the launch of **"Report Fraud"** as the national reporting centre for all incidents of fraud and cybercrime, I delivered a public information campaign providing accessible advice, guidance and support to victims. This included promoting the existing **Fraud Prevention Toolkit** developed by Thames Valley Police, alongside new snap guidance produced by the **Central Fraud Unit** for distribution across community settings such as libraries.

The campaign release was published on the PCC's website and distributed to local media, where it was picked up by **seven print and online outlets** including the Henley Standard, the Banbury Guardian, Bucks Herald, the Oxford Mail, Henley Herald, Milton Keynes Citizen and Bucks Radio. The PCC also undertook a **radio interview with BBC Radio Berkshire** and a piece with **That's TV Thames Valley**.

The release was shared across OPCC social channels - Facebook, X, Instagram, LinkedIn and NextDoor - achieving a combined reach of over **7,000 impressions**. Distribution via Thames Valley alerts generated **25,106 email opens**, and organic posts on **Victims First** social channels added a further **339 impressions**. Support for victims remains available through Victims First.

Cyber Safety Sessions for Businesses

In partnership with the **South East Regional Organised Crime Unit (SEROCU)** and local chambers of commerce and Business Improvement Districts, my office delivered **four Cyber Safety Sessions** for local SMEs and sole traders. Around **30 representatives** attended the highly interactive, tailored sessions, which focused on readily actionable steps to secure their livelihood and safeguard their customers.

Feedback surveys completed at the end of each workshop recorded a **100% satisfaction rate**. **91% of attendees said they felt more confident in their cyber security** as a result, and **83% said they were likely to change their online or security behaviours**. Encouragingly, **13 attendees signed up for and completed at least one cybersecurity action** on SEROCU's Police Cyber Check tool for sole traders. Data on sign-ups to the National Cyber Security Centre's equivalent tool for larger SMEs is awaited.

Arrests by the **Central Fraud Unit** rose by **12%** to **66** during 2025/26, reflecting the impact of a more proactive and coordinated enforcement approach. I remain committed to supporting innovation and collaboration to protect the public and businesses across Thames Valley as fraud and cyber threats continue to develop.

5. Enablers

Delivering the priorities in my Police and Crime Plan relies not only on frontline policing, but also on the infrastructure and partnerships that support it. From investing in victim services to modernising data systems, these enablers ensure the police can work efficiently, respond effectively, and build long-term public confidence.

Support for Victims

I have continued to prioritise support for victims across Thames Valley throughout 2025/26, ensuring that services remain accessible, responsive and tailored to individual need. This includes **Victims First**, my commissioned, overarching service providing free, confidential support to victims of crime across Thames Valley.

The launch of the new **Road Victim Support Service** in **November 2025** addressed a gap I had identified in my Road Safety Strategy - providing specialist emotional and practical support to those seriously injured or bereaved following road traffic collisions. Delivered in partnership with **Brake**, the service complements existing provision from police family liaison officers.

I committed **£350,000** to extend specialist stalking support across Thames Valley for a further two years, delivered in partnership with **Aurora New Dawn** and **Victims First**. Between March 2025 and March 2026, **274 victims** were supported.

I have continued to reinvest money seized from criminals back into our communities. During 2025/26, **just over £400,000** was awarded to **voluntary and community organisations** through two rounds of my Community Fund, completed in **October 2025** and **February 2026**. I am clear that money taken from offenders should be used positively - and this fund ensures it is.

CCTV Partnership

I am pleased to confirm that **all Oxfordshire councils have now joined the Thames Valley CCTV Partnership**, enabling modernisation plans to move forward following earlier concerns about engagement. Around £1.5 million of PCC investment has been made available to support this work.

The new partnership will introduce a **central CCTV hub in Abingdon**, alongside upgraded equipment and stronger integration with frontline policing. This follows the successful **Phase 1** transfer of CCTV ownership from Milton Keynes City Council and Slough Borough Council to Thames Valley Police in the previous year.

Improving Public Contact

The **999 emergency service** achieved an average of **95.4% of calls answered within 10 seconds** in 2025/26, up from 92.6% the previous year. The **non-emergency 101 service** saw average call waiting times cut to just **87 seconds** - down from nearly three and a half minutes in 2023/24. The abandonment rate fell from **16.0% to 8.9%**.

Thames Valley Police also launched **"Bobbi"**, a new AI virtual assistant tool - a positive step toward modernising services for victims and the wider public.

Data and Transparency

During 2025/26, significant improvements were made to the **Data Hub** on my website - ensuring it is more accessible, carries up-to-date crime data aligned to my three core priorities of **Protecting Communities**, **Protecting People** and **Protecting Property**, and provides a clear overview of force performance. By putting this data in the hands of the public, we are supporting stronger accountability and a more open relationship between communities and the police.

Early Intervention in Schools

During 2025/26, the OPCC placed a renewed emphasis on supporting young people in educational settings through the **Safer Schools Partnership (SSP)**, with every secondary school across Thames Valley supported by a named **Safer Schools Officer**.

A **Crime Education Resource Hub** was developed and launched, providing clear and accessible guidance for schools, parents and carers. The PCC continued to fund the **Choices** early intervention programme, which has reached **over 30,000 pupils** since its launch in 2015.

Improving the Criminal Justice System

The **Local Criminal Justice Board (LCJB)** continued to drive improvement across Thames Valley. A dedicated scrutiny panel was introduced for **Children and Young People Out of Court Resolutions**, and a new **Treatment Pathways group** was established to improve access to mental health and substance misuse support for adults within the criminal justice system.

I have joined other Police and Crime Commissioners in highlighting that investment in policing must be matched by investment across **courts, probation and support services** to ensure the system functions effectively end to end.

6. Governance, Accountability and Efficiency

Strong governance and accountability are vital to public confidence, while efficiency ensures that resources are used wisely to deliver the best outcomes.

Complaints and Professional Standards

Throughout 2025/26, I maintained clear and independent oversight of how Thames Valley Police manages complaints and investigates allegations of misconduct. Scrutiny arrangements were strengthened through increased engagement with the Force's **Professional Standards Department**, enhanced use of data and trend analysis, and expanded quality assurance checks.

In **February 2026**, **HMICFRS** published its inspection report on **Thames Valley Police's approach to integrity**, identifying areas where further improvement is required. Progress against the Force's response is being closely monitored to ensure action is taken and lessons are implemented effectively.

Independent Scrutiny

During 2025/26, a strong framework of independent scrutiny and advisory groups provided challenge, assurance and community insight across a wide range of policing activity - covering trust and confidence, equality and legitimacy, the use of police powers, custody welfare, complaints handling and community engagement. The **Chairpersons' Forum** continued to bring together the Chairs of these groups to share learning and align practice.

I am grateful to the **more than 200 independent volunteers** whose contribution strengthens my ability to hold the Chief Constable to account and ensures policing across Thames Valley remains open to challenge and improvement.

Internal Audit

During 2025/26, the **Joint Internal Audit Team** delivered a programme of reviews aligned to my Police and Crime Plan, covering priority areas including **Domestic Abuse**, **Trust and Confidence** and the **Victims First Hub**. The team also supports the **Joint Independent Audit Committee**, providing independent assurance on governance, risk management and control arrangements across the OPCC and Thames Valley Police.

Efficiency and Value for Money

I set the local policing budget for 2026/27 at £622 million - ensuring Thames Valley Police has the resources needed to cut crime, support victims and protect communities. Central government funding has not kept pace with inflation and pay pressures, but I have prioritised continued investment in neighbourhood officers and road safety.

The Thames Valley OPCC continues to operate as one of the most cost-effective nationally, with running costs budgeted at **0.45% of net revenue expenditure** for 2026/27 - well within the national range of **0.4% to 1.0%**.

7. Looking Ahead to 2026/27

As we move into 2026/27, the focus remains firmly on delivery - continuing to reduce crime, protect the vulnerable and maintain public confidence across Thames Valley. At the same time, this will be a year shaped by significant national reform, and it is right to be transparent about what that means for policing governance locally. What follows sets out the key priorities and challenges ahead, as they stand at the time of writing in **May 2026**.

The Legacy of the PCC Role

With abolition of the PCC role confirmed for **May 2028**, this is a natural moment to reflect on what the role has achieved and what endures. Abolition is still two years away, and the priority between now and then is unambiguous: delivery. But it is right to acknowledge what has been built.

By the end of my term, I will be proud of having played my part in increasing the frontline workforce of Thames Valley Police - particularly **nearly trebling the number of neighbourhood officers**, well ahead of the Government's own Neighbourhood Policing Guarantee. We will have established a **CCTV partnership** across large parts of Thames Valley that many thought impossible to deliver, and dramatically changed the approach to retail crime. Thames Valley Police has the **best-performing Rural Crime Taskforce in the country**. **Knife crime has fallen significantly**, in part due to the launch of **Op Deter** which I have no doubt has helped to save lives. Most importantly, **overall crime is falling**.

These are the outcomes that matter - not governance structures, but safer communities. Whatever accountability model follows, that must remain the measure of success.

PCC Abolition and Policing Governance Reform

While the decision to abolish PCCs is disappointing, the focus over the coming year remains firmly on delivering the priorities set out in my Police and Crime Plan. Work to prepare for this transition has already commenced, with early engagement taking place both locally and nationally.

Close and constructive working with partners particularly Local Authorities across Thames Valley - will remain central to planning throughout the year ahead, ensuring accountability, transparency and public confidence are maintained throughout the reform period.

Review of Police Forces and National Reform

The Government has commissioned a review into the organisation and structure of police forces, led by **Lord Hogan-Howe**. Thames Valley Police already operates within a strong collaborative landscape, hosting regional and national policing capabilities and working closely with neighbouring forces. Engagement with national reform discussions is already underway to ensure that the interests of Thames Valley communities are fully represented.

Local Government Reorganisation

Local Government Reorganisation has the potential to reshape local partnership and accountability arrangements across Thames Valley. Engagement with Local Authority partners has already begun and will continue in a coordinated and constructive way, ensuring that policing governance remains locally informed, resilient and aligned with community priorities regardless of future council arrangements.

Future Strategic Authorities and Policing Accountability

Future arrangements for policing accountability may include **Strategic Mayoral Authorities** or alternative governance models such as **Police and Crime Boards** involving Local Authority leaders. The precise model for Thames Valley has not yet been determined.

Thames Valley's established culture of partnership working provides a strong foundation for whatever comes next.

Maintaining Focus on Delivery

Despite the scale of national reform and the uncertainty it brings, the immediate priority is clear - delivery. During 2026/27, I will continue to focus on reducing serious violence and anti-social behaviour, strengthening early intervention and prevention, supporting victims, and maintaining public confidence through visible policing and effective scrutiny.

The year ahead will be one of both delivery and preparation. Whatever changes lie ahead at a national level, my commitment to the communities of **Berkshire, Buckinghamshire, Oxfordshire and Milton Keynes** remains unchanged.

Office of the Police and Crime Commissioner (OPCC)

Performance, Scrutiny and Assurance Overview

Purpose

This paper provides an overview for the Joint Independent Audit Committee (JIAC) of the activity undertaken by the OPCC, to support the Police and Crime Commissioner (PCC) in holding the Chief Constable to account. It also sets out the steps being taken to assess our current arrangements and strengthen our scrutiny and assurance processes moving forward.

This paper is for information only.

Background

Under the Police Reform and Social Responsibility Act 2011 and the Policing Protocol Order 2011, PCCs have a legal mandate to hold their local Chief Constable to account for the efficiency and effectiveness of the police force.

All staff within the OPCC are responsible for scrutinising key functions of the force, to support the PCC with his legal duties. To further support the Office, the OPCC created a bespoke Performance, Scrutiny and Assurance Team as of April 2025, following the Office's restructure. The team consists of:

1 x Head of Performance, Scrutiny and Assurance
1 x Senior Strategic Analyst
1 x Strategic Analyst
1 x Trust and Confidence Support Officer

Main activities

There are two main forums where the Chief Constable is held to account. These are 1) the fortnightly Liaison meeting (a closed meeting) and 2) the Performance and Accountability Meeting (a public meeting).

The structure of how the scrutiny and assurance flows through the governance meetings can be seen below. Although the scrutiny and assurance checks completed feed into Liaison and the Performance and Accountability Meeting, those meetings set direction, make decisions and request additional work, ensuring there is a two-way process / communication between the governance boards. The majority of scrutiny and assurance is led by structured pieces of work, but the Office also provides assurance on emerging high-risk areas and matters which may impact public confidence.

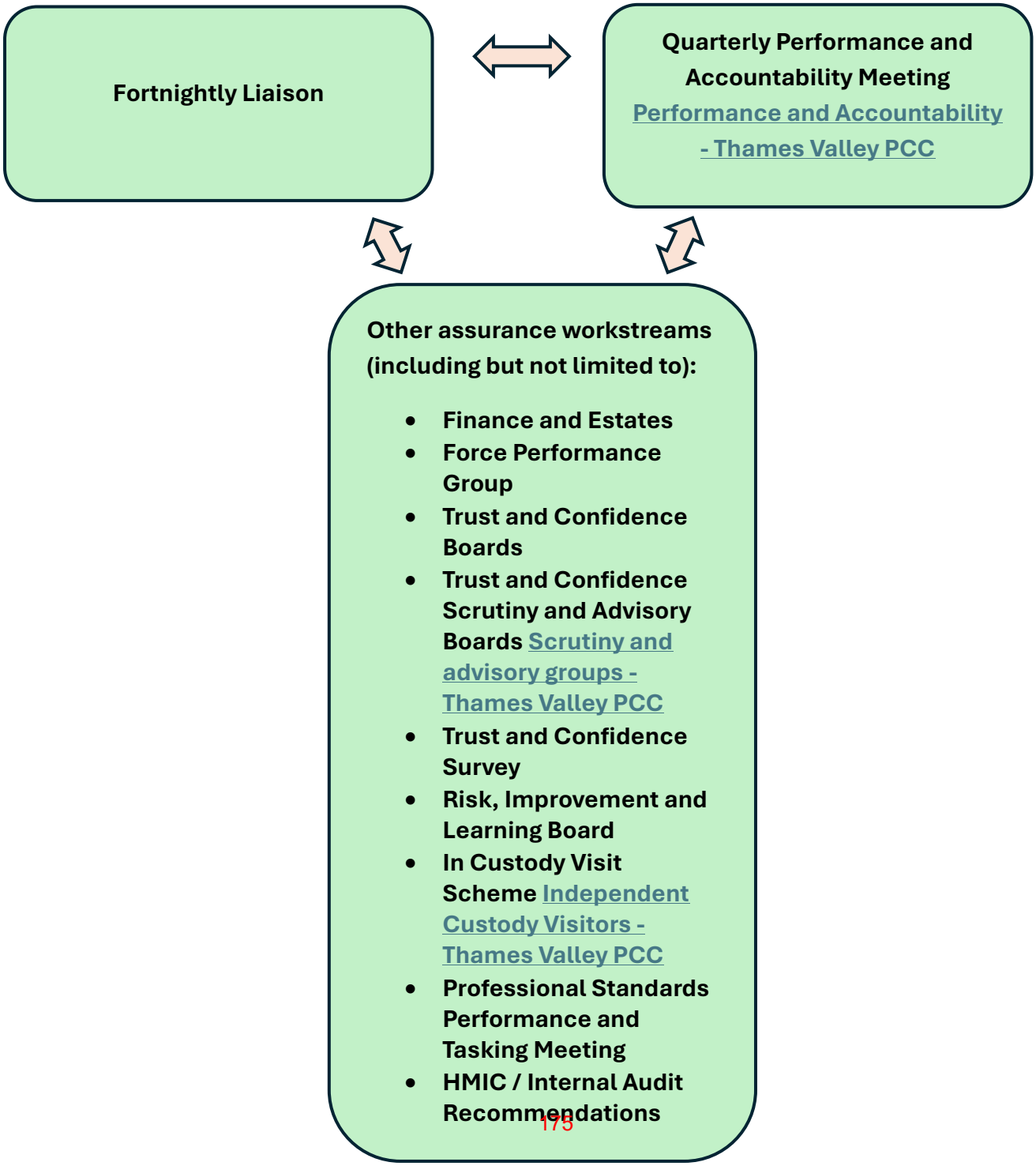
There is monthly activity completed by the OPCC that populates the agenda for these two meetings, ensuring that the PCC has the relevant data, analysis and assurance checks in place to hold the Chief Constable to account. One of the key areas of work that the OPCC focuses on is the HMICFRS and Internal Audit recommendations. These are reported by the force on a quarterly basis via the Performance and Accountability Meeting, providing assurance of compliance. The OPCC also attend internal governance boards where these are discussed, ensuring we have oversight of progress.

In addition to the scrutiny work that we conduct, we have the support of the fifteen Independent Scrutiny and Advisory boards and our Independent Custody Volunteers. The OPCC directly oversees three scrutiny boards (Chairperson Forum, Complaints and Standards Committee and Independent Trust Assurance and Confidence Board). These boards support us in providing assurance to the PCC on how complaints and misconduct is handled by the force (providing recommendations for continuous improvement) and review and assess the forces Trust and

Confidence Strategy (providing recommendations for improvement and identifying areas of risk). In addition, the Chairpersons Forum will soon be having oversight of all fifteen boards and completing peer reviews, to identify good practice, areas for improvement and suggestions for continuous learning.

Our Independent Custody Volunteers attend approximately 24 visits per month, monitoring detainee welfare and ensuring that the force has been compliant with their statutory obligations. They report back to us via a digital app and any areas of concern / risk is flagged, which the OPCC then discusses with custody directly and tracks progress / compliance, identifying any trends when appropriate.

Where possible, we publicise the scrutiny and assurance checks that have been completed. This includes the Performance and Accountability Meeting, minutes and actions from our Scrutiny and Advisory boards and the statutory duties fulfilled by the Independent Custody Visitors (see links below). To ensure there is further transparency with the public, a Data Hub - Thames Valley PCC has been created on the OPCC website to demonstrate the key performance measures that the PCC holds the Chief Constable to account on as part of the Police and Crime Plan.



Next Steps

In line with our vision of being a High Performing Office and to support with the transition, further work has been undertaken to look at all our statutory obligations in relation to scrutiny and assurance, as well as the areas of work that have been identified under the policing protocols. A list has been compiled and is currently being assessed to identify where there may be gaps and to draft a forward plan of scrutiny and assurance work for the Office. This is still in its infancy, but the scoping exercise is due to be completed by October / November 2026.

In addition, this scoping exercise will review our current scrutiny and assurance arrangements, ensuring the effectiveness and proportionately for each task is warranted and provides value.

We are also in discussions with TVP to get access to their HMICFRS / Internal Audit recommendations app, to be able to have better oversight of the progress being made.

Following the new appointment of the Chief Operating Officer, a strategic review will also take place, to ensure that the Office is providing the PCC with the information that he needs to hold the Chief Constable to account.

It is envisaged that we will be in a better position to update JIAC on progress made in early 2027.

Rachel Gilbert
Head of Performance, Scrutiny and Assurance
18/08/2026.

Joint Information Audit Committee

Health and Safety and HSE GRIP

Strategic Governance Department

1. Purpose

To provide the Joint Audit Committee with an update on health and safety assurance arrangements following the June 2026 Annual Health and Safety Report, and specifically the role of the Health and Safety GRIP meeting in strengthening organisational assurance and accountability.

2. Background

In June 2026, Strategic Governance assessed the overall level of health and safety assurance as Limited. This assessment reflected variability in compliance and assurance across the force, rather than a failure of the overall health and safety framework. Areas of effective practice and established controls exist across a number of functions; however, assurance was reduced by inconsistencies in implementation, gaps in compliance evidence, data quality issues and variable local governance arrangements.

To address these issues, the force has implemented a structured health and safety improvement programme with oversight through the Health and Safety Governance Board and strategic accountability through existing risk and governance arrangements.

3. Development of the Health and Safety GRIP Process

A key element of the improvement programme has been the introduction of the Health and Safety GRIP meeting, chaired by the Assistant Chief Constable for Legitimacy.

The GRIP meeting was established as an interim assurance mechanism to provide senior leadership with greater visibility of health and safety performance and compliance whilst local governance arrangements continue to mature.

The purpose of the meeting is to provide assurance that Local Command Units and Departments are:

- Discharging their health and safety responsibilities

- Effectively identifying and managing risks
- Taking timely and proportionate action to resolve issues
- Escalating risks where local management controls are insufficient

Unlike traditional performance review meetings, the GRIP approach is focused on assurance rather than activity reporting. Leaders are required to demonstrate evidence of effective control and risk management, rather than simply reporting that actions are underway. This approach strengthens accountability and provides a clearer understanding of whether controls are operating effectively in practice.

4. Progress Since the Annual Report

The force has continued to strengthen health and safety governance and oversight arrangements, including:

- Development of local and strategic governance structures
- Introduction of standardised performance information and assurance packs
- Clarification of ownership and accountability arrangements
- Identification of Building SPOCs to improve local assurance and escalation
- Agreed risk appetite and tolerance arrangements to support consistent escalation and risk management
- Delivery of a health and safety communications strategy
- Creation of a dedicated SharePoint resource hub
- Improved central oversight through a prioritisation framework to identify and address compliance gaps
- Review of training arrangements, including role-specific requirements and refresher training cycles

These developments are intended to support more consistent compliance and improve the quality of assurance available to senior leaders.

5. Early Findings from GRIP Assurance Meetings

The GRIP process is providing valuable insight into the maturity of local health and safety governance across the organisation.

Early themes emerging from assurance discussions include:

Positive observations

Increased senior leader engagement and ownership
Improved understanding of local risks and responsibilities
Greater visibility of COSHH, fire safety, first aid and evacuation arrangements
More effective identification and escalation of issues requiring strategic intervention.

Areas requiring further development

Variable maturity of local governance arrangements

Inconsistent use of performance and compliance data
Variability in the quality of assurance evidence presented
Continued need to strengthen local oversight and monitoring arrangements
The requirement to further embed an evidence-based assurance culture

While it is too early to conclude that these changes have resulted in sustained improvements in compliance outcomes, the process is improving organisational visibility of risk and strengthening accountability.

Risk reduction and measures of success

The force recognises that introducing governance structures and improvement activity does not, in itself, demonstrate a reduction in risk. The key measure of success is whether there is evidence that controls are becoming more effective and that health and safety risks are reducing over time.

A number of indicators are being used to assess this:

Compliance indicators
Reduction in overdue statutory compliance actions
Increased completion of required inspections, audits and testing regimes
Improved compliance with fire safety, first aid and other statutory requirements
Reduction in the number of high-risk compliance gaps identified through assurance activity

Governance indicators
Increased maturity and consistency of local health and safety governance arrangements
Improved quality of assurance evidence presented through the Health and Safety GRIP process
Greater use of local performance information to identify and manage risks
More timely escalation and resolution of issues

Risk indicators
Reduction in the number and severity of unmanaged or poorly controlled risks
Reduction in risk scores where additional controls have been implemented and evidenced as effective
Improved confidence in the operation and effectiveness of existing controls
Fewer issues requiring escalation to strategic governance meetings.

Culture and leadership indicators
Increased leadership engagement and ownership of health and safety responsibilities
Improved reporting of incidents and near misses
Evidence that learning from incidents is being translated into preventative action

Increased confidence that local leaders can articulate and evidence how risks are being managed.

At this stage, it is too early to conclude that risks have reduced significantly across all areas. However, the force has established clearer governance arrangements, improved visibility of risks and compliance issues, and stronger mechanisms for testing the effectiveness of controls. These provide a more robust basis for measuring risk reduction and assuring improvement over time

6. Health and Safety Culture Maturity Assessment

This maturity matrix provides a structured assessment of the organisation's Health and Safety culture across key dimensions including leadership, accountability, risk management, competence, reporting, learning, preparedness and behavioural safety. The framework enables an evaluation of current performance, identifies areas of strength, and highlights opportunities for further development.

The assessment indicates that the organisation is broadly operating at a Compliance level of maturity, with the fundamental governance, policy (albeit this is under review), training, assurance and reporting arrangements in place and functioning as intended. Regulatory requirements are generally understood and met, and clear responsibilities have been established across the organisation.

There are, however, a number of areas demonstrating the characteristics of emerging Managed practice, particularly where governance oversight, risk management activities, competence arrangements and organisational learning are becoming more systematic and embedded. These areas reflect a positive trajectory beyond basic compliance towards a more proactive and risk-informed approach.

Overall, the assessment suggests a stable compliance foundation upon which further cultural maturity can be built. Future improvement activity will focus on strengthening management ownership, enhancing the use of performance information and learning, and further embedding accountability and continuous improvement behaviours across all levels of the organisation.

Level	Description
1. Reactive	Activity is largely driven by incidents, issues or external intervention. Responsibilities and controls are inconsistent and outcomes are unpredictable.

2. Compliance	Basic governance, controls and processes are established and regulatory requirements are met. Activity is primarily focused on compliance and assurance.
3. Managed	Arrangements are systematically applied and monitored. Risks, performance and actions are reviewed regularly, with clear management accountability.
4. Proactive	The organisation anticipates and addresses emerging risks before issues arise. Data, learning and performance information are used to drive improvement.
5. Embedded	Health and safety principles are fully integrated into decision-making, operations and organisational culture. Accountability and continuous improvement are well established.
6. Leading Practice	The organisation demonstrates excellence, innovation and continuous learning. Performance is benchmarked externally and influences good practice across the wider sector.

6. Overall Assurance Position

The force has clear visibility of its principal health and safety risks, all of which are subject to Chief Officer ownership, structured governance and ongoing oversight through the HSE Governance Board and Health and Safety GRIP process. Governance arrangements, assurance mechanisms and accountability structures have strengthened significantly during the reporting period, including the introduction of the health and safety risk appetite and tolerance framework, improved performance information and enhanced escalation arrangements.

The overall organisational assurance position remains Limited but Improving at this stage, reflecting the need for governance arrangements and compliance activity to become fully embedded and consistently evidenced across all areas of the organisation. However, there is increasing confidence that health and safety risks and compliance issues are being identified, managed and escalated

appropriately, and that improvements in governance, visibility and accountability are creating a stronger foundation for sustainable risk reduction and assurance over time.

The Force anticipates that assurance will continue to strengthen as local governance arrangements mature, audit activity provides independent validation of compliance, and evidence demonstrates sustained improvements in control effectiveness across key health and safety themes.

Risks to achieving improved assurance

It should be noted that several factors may affect the pace at which health and safety assurance continues to improve:

- Variable maturity of local governance arrangements across departments and Local Command Units may lead to inconsistency in the quality of assurance evidence and compliance monitoring.
- Improvements remain dependent upon sustained leadership engagement and ownership at both local and strategic levels.
- Some assurance activities, including audit, inspection and compliance monitoring programmes, are still developing and require further embedding before their full benefits are realised.
- Organisational capacity and competing operational priorities may affect the pace of implementation of improvement activity and corrective actions.
- Demonstrating sustained improvement will require consistent, high-quality management information and evidence that governance activity is translating into measurable reductions in risk exposure and compliance gaps over time.

JOINT INDEPENDENT AUDIT COMMITTEE
11 September 2026
. Projects and Programmes Assurance TVP

1 Introduction

This paper provides an overview of Thames Valley Police's arrangements for assuring the delivery of projects and programmes, the current position of the portfolio, key risks impacting the force's change portfolio, and work being undertaken to support programme and project assurance into the future.

2 Background

Change programmes and projects impacting on TVP are principally delivered across three areas:

- Change Delivery – delivers business change within TVP and collaboratively with partners, primarily focusing on introducing new and transformational capabilities with a focus on people, processes and cultural changes.
- Joint ICT Change – delivers technological change within TVP and collaboratively with partners, primarily focusing on introducing, maintaining and upgrading network services, software services and systems.
- Digital Change – delivers technological change within TVP and collaboratively with partners focusing on the introduction of new and supportive technologies such as AI and robotic automation and the management of existing cross-force systems.

Additionally, change projects are also delivered as part of, or in alignment with, strategic estates projects and programmes. These programmes of change support the ongoing delivery of policing services as part of wider physical estates changes.

Change across all areas of TVP focuses on the delivery of the objectives and outcomes set out in the force's 5 year Transformation Plan and its Annual Strategic Plan. While the force has been largely successful in delivering change across the organisation, delivery is impacted by demand pressures, financial pressures and affordability challenges, workforce and capacity constraints, as well as expectations to address AFIs and outcomes arising from HMICFRS inspections.

The scale of investment in change activities and the need to deliver benefits and value for money makes it essential that the TVP change portfolio maintains appropriate assurance and governance mechanisms.

3 Programme and Project Assurance

Strong governance arrangements are in place for known change programmes and projects being delivered across the force. While each programme or project's governance arrangements will be necessarily tailored to individual circumstances, it is expected that each change programme or project will have an organisational owner or sponsor to ensure accountability and ownership. Change programmes and projects will also maintain governance arrangements consisting of project boards and/or programme boards which provide senior leadership level ownership and accountability, the opportunity for gateway reviews, business benefits monitoring, as well as cross-organisational assurance, risk and dependency management. Where appropriate, change programmes may establish external assurance arrangements and/or engage with the force's internal audit team to ensure that the programmes are delivering change across the force in the most appropriate ways.

Governance of the TVP change portfolio is provided by either the Deputy Chief Constable's Transformation Board, which facilitates Chief Officer ownership and oversight of the programmes and projects being delivered solely within TVP or the Joint Deputy Chief Constables' Board (JDCCs Board) which facilitates Chief Officer ownership and oversight of programmes and projects being delivered jointly with Hampshire and the Isle of Wight Constabulary or other regional partners. These programmes and projects are primarily joint digital activities. Change programmes and projects delivered in alignment with changes to the force's estate footprint are governed within the Estates Portfolio Board (EPB). This Board provides strategic oversight, governance and decision-making authority for the successful delivery of the portfolio of Estates programmes and projects and their benefits as well as their alignment with organisational strategy. Governance for a number of the Estates programmes and projects are also carried out through the TVP DCC's Transformation Board.

Throughout 2026, several enhancements have been made to the assurance and governance arrangements of TVP's change portfolio. These include:

- A realignment of portfolio governance arrangements at TVP Transformation Board and JDCCs Board, simplifying portfolio governance.
- Adoption of a standardised programme/project lifecycle approach within the Change Delivery team and adoption of standardised controls for business change projects and programmes.
- Adoption of a portfolio benefits realisation framework, identifying anticipated business benefits across the TVP change portfolio and aligning these with force operational and organisational performance indicators.
- Adoption of a portfolio risks and issues framework, identifying cross-organisational threats to programme and project delivery, and their mitigations.

However, continued attention is required in relation to the change portfolio to ensure that programmes and projects continue to deliver force priorities, maintain a focus on affordability and manage portfolio demand.

Future portfolio assurance and governance priorities include:

- Obtaining and maintaining better visibility of all change projects and programmes being delivered across TVP and ensuring appropriate governance and assurance arrangements.
- A focus on embedding change and strengthening the force's approach to benefits realisation.
- Improving dependency mapping and improved sight of change across the organisation
- Building change delivery, programme and project management maturity and capability across the force through enhanced tools, additional service support to senior leaders and capability development across the force.

4 Current Portfolio Position

TVP programmes and projects are delivered against the change and transformation portfolio, the ICT change portfolio and the digital change portfolio.

TVP's current programme and project portfolio consists of:

Portfolio	Strategic Priority	Programmes	Projects	Delivery Confidence
Business Change / Transformation	Fighting Crime	2	11	High
	Serving Victims		2	High
	Valuing Our People	1	1	Moderate
	Building Trust	5		High
ICT	Fighting Crime	3	10	Moderate to High
	Serving Victims	1	1	Moderate
	Building Trust	1	6	High
Digital	Fighting Crime	2	3	High
	Serving Victims	2	2	High
	Building Trust	2	3	High to moderate
	Valuing Our People		2	High
Estates Portfolio	Building Trust	4	4	Moderate

5 Key Portfolio Risks

The TVP change portfolio risk register contains six strategic risks, of which four are assessed as being Red risks (scoring 9 or above) and two being assessed as Amber risks (scoring 6-8). The key risk themes identified within the TVP change portfolio risk register include:

- Impact on the wellbeing and motivation of teams across the force due to the volume of change being delivered across the portfolio.
- Availability of resourcing and the impact of efficiencies on the ability of the force to deliver the portfolio of change.
- Strategic alignment, visibility and communication of change across the organisation.
- Failure to embed and provide benefits for the force and communities.

These risk themes are being mitigated through activities including:

- Clarification and communication of the change and transformation position within Force.
- Building change delivery maturity and enhancing governance, assurance, risk and dependency management arrangements within the force as set out above.
- Developing and maintaining a whole of force view of change programme and project delivery, benefits monitoring and force performance.
- Seeking an appropriate level of resourcing to enable the successful delivery of the force's change portfolio whilst engaging with enablers within and outside of the force to support successful programme and project delivery.

6 Overall Assurance Opinion

Based upon current governance arrangements, portfolio reporting and assurance activity, reasonable assurance can be provided that projects and programmes are being appropriately managed within the force. However, continued attention is being given to change capacity, delivery maturity, dependency management, change sustainability and benefits realisation to ensure that the force's change portfolio is successfully delivered, embedded and delivers benefit for the force and communities.

Joint Information Audit Committee

Forensic Services New Building Project – September 2026

Estates Transformation Programme (ETP)

Prepared by Kate Gardiner – Interim Head of Estates Transformation Programme.

Executive Summary

The Estates Transformation Programme (ETP) is one of the transformation priorities for the Force addressing the need for a future Property Services Operating Model and updated Estate Strategy,

Following the initial discovery and programme design phase (Q2-Q4 2025/2026) the programme governance was formalised (Q1 2026/2027), with the inaugural board taking place in June 2026. The programme is well governed, with strong oversight through both the Estates Transformation Programme and Force Transformation Boards.

Operationally, the new operating model will deliver substantial benefits including improved and consistent Property service delivery (time, cost quality) and regulatory compliance, enhanced capability, improved departmental culture and staff wellbeing, and address the requirement to identify and plan for further efficiencies within the department.

The programme is complex in scale and scope with ambitious timelines. Success depends on careful management and mitigation of risk, dependencies and interdependencies, and departmental buy in to the changes by both the Senior Management team and colleagues within the wider department.

Key milestones include; the early Service Intervention (Jan – June 26) and Service Improvement phases (April - Sept 2026) and the main phase; Future operating model (July 26 to July 2027).

1. Background

The Estates Transformation Programme originated from work associated with the wider Enabling Services Transformation Programme, which was initiated following a Force Review and external recommendations. These highlighted increasing financial pressures across the organisation including the need to deliver immediate savings alongside further recurring savings in future years. which included Property Services.

Concerns were raised that the existing service approaches would not be sufficient to deliver the scale of change needed both to deliver the required savings but also address identified risks and issues across the department. The initial discovery work was completed by Deloitte, identifying opportunities to improve efficiency, reduce costs and enhance service delivery. Specific considerations were given to the Estates Strategy, operational delivery model and opportunities to optimise the estate.

Property Services work to plans set out within the Property Asset Management Framework (AMF) 2023-2028, and cyclical and reactive activities. The paper prepared for Strategic Brief HMICFRS Peel Inspection 2025-26 captures some of the progress made against the AMF.

Diagram 1: Details departmental estate progress (Extract from the Strategic Brief HMICFRS Peel Inspection 2025-26).

The early phase of ETP work highlighted the complexity and interdependencies across functions, reinforcing that transformation could not be delivered through isolated departmental change. Instead a coordinated, programme-led approach was required, supported by clear governance, defined operating models and a structured roadmap for implementation.

The force created an interim role to lead the Estate Transformation Programme, with early activities focused on detailed discovery and recommendations work which commenced in July 2025. The ETP Findings report identified the strengths, weaknesses, opportunities and risks of the functions and department, the scale of change, defined the case for change and the scope of the programme.

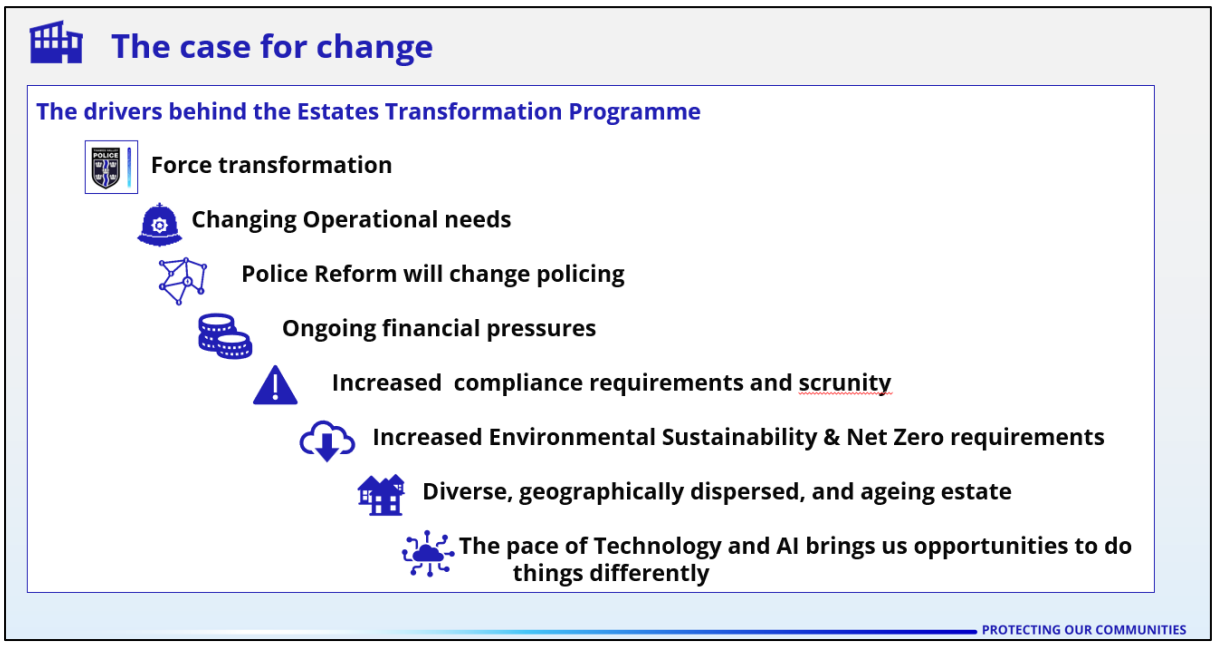


Diagram 2: Details the drivers behind the Estate Transformation Programme.

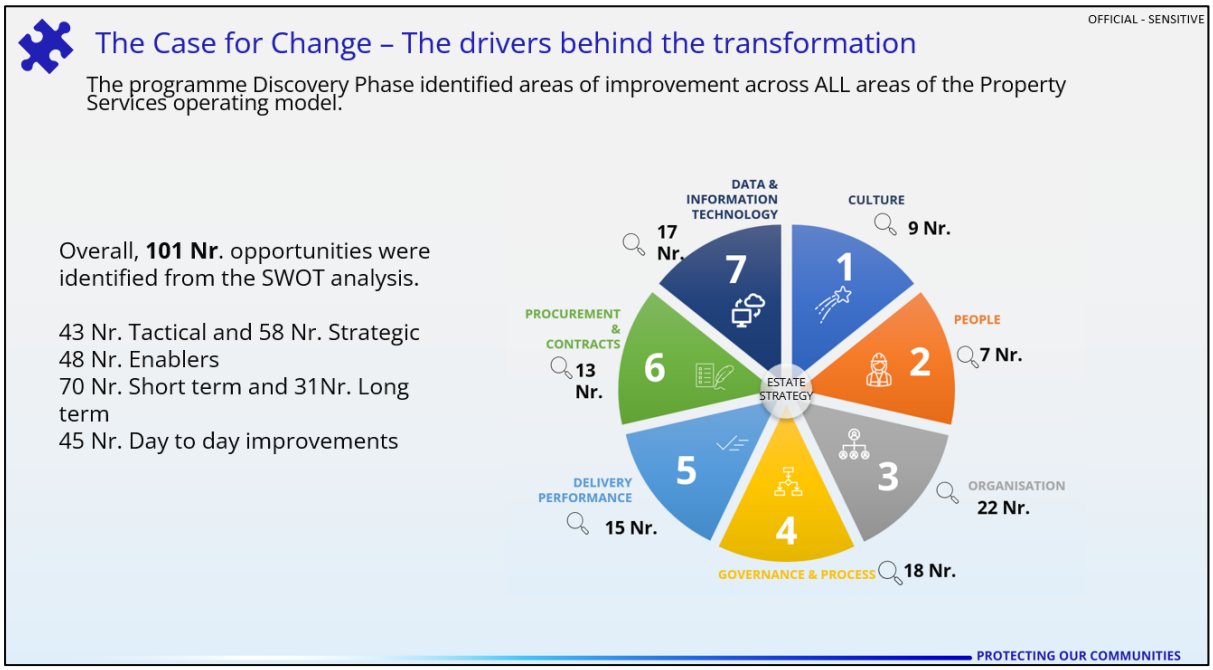


Diagram 3: Details the scale and themes of the discovery findings across the department Operating Model. (extract from ETP Findings Report)

The Estates Transformation Programme builds on the early foundation work, transitioning from initial review and design into a more structured delivery and implementation phase. It provides the mechanism to take forward the identified opportunities and risks and establish a future operating model for Property Services which aligns with force priorities, financial constraints and service requirements.

2. Strategic Objective & Vision

A set of strategic objectives has been developed to define and measure success, providing a clear link between programme activities and the wider objectives of the force, and support stakeholder engagement and communication activities.

By establishing these strategic objectives from the outset, we have ensured that the programme design, delivery, and governance is focused on monitoring progress and achieving measurable benefits based on the strategic objectives. They also provide a framework for informed decision-making, ensuring that resources are aligned to priorities, risks, opportunities are identified early, and progress towards the intended outcomes.

Diagram 4: Details the Estates Transformation Programme Strategic Objectives

A clear vision was developed to help build engagement and commitment by setting out what success will look like and inspire confidence in the future state of the Property Services department. It also helps to ensure that all stakeholders involved in the programme are clear and working towards the same outcomes.

Diagram 5: Details the Estates Transformation Programme Vision

3. Benefits

The programme is taking a benefits led approach to:

- Align with force change benefit realisation governance capturing, monitoring and measuring benefits.
- Ensure the programme focuses on delivering measurable outcomes and value, rather than simply completing activities or implementing change.

Our programme management governance will ensure that every activity is aligned to the programme's strategic objectives, with clear benefits identified, tracked and realised throughout the programme phases. At any point in time, we can understand what activities contribute to which strategic objective and the status of progress. This approach will provide the force with evidence as to whether the strategic objectives and vision case has been achieved, and whether further actions are required to embed the changes and realise the benefits across the force.

The programme has developed a Benefits led approach to:

- Ensure the programme focus on the right activities to deliver the outputs, outcomes, benefits and deliver the strategic objectives.
- Support in providing a common understanding on the purpose and goals of the programme.
- Facilitate dependency alignment and risk mitigation.
- Will support driving the right behaviours across the entire programme team and enabling departments.
- Will enable engagement with stakeholders to create buy-in, interest and excitement.
- Support programme team alignment where activities are interdependent

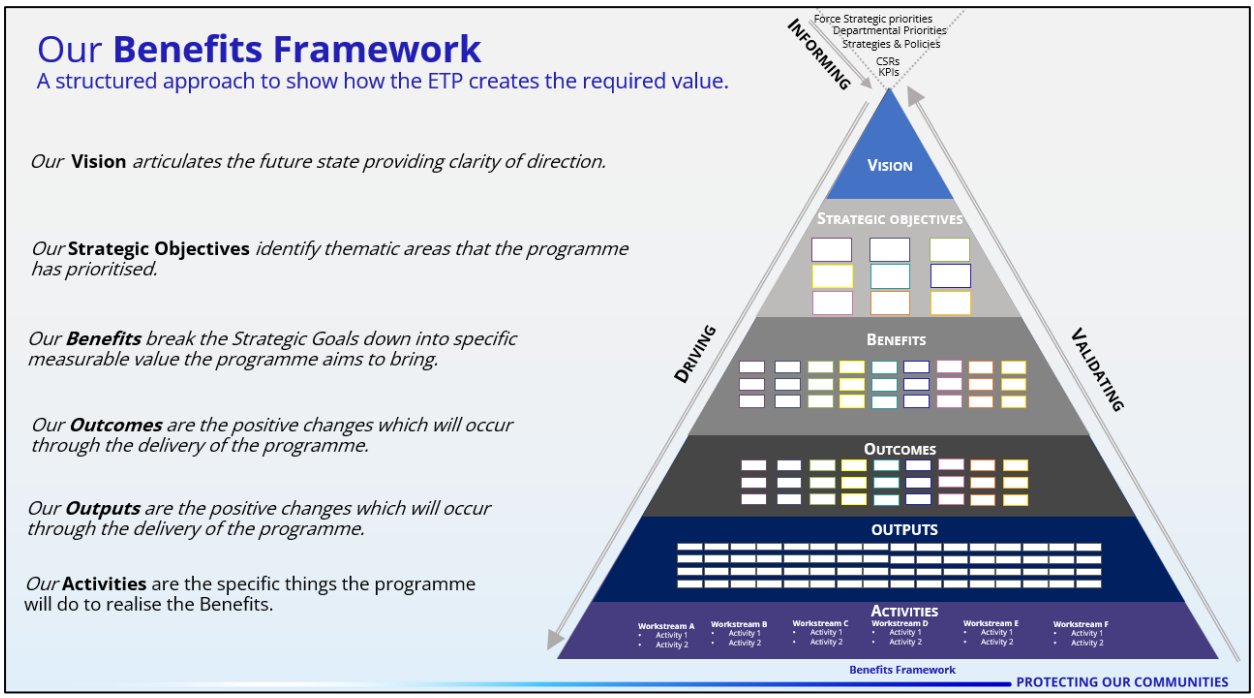


Diagram 6: Details the Estates Transformation Programme Benefits Framework approach.

The initial high-level **benefits** have been captured with measures and targets to be refined through specific Business Cases (if required). The programme will also introduce inherent **disbenefits** associated with transformation activities. These will be proactively managed through strong governance and defined mitigation actions to minimise impact and ensure successful delivery.

The diagrams over the page identify the high-level benefits and disbenefits.

Benefits

Benefit	Measure	Benefit Type
Improved financial performance through cost reduction and better use of estate resources	Reduction in operating costs, increased value from assets, and delivery of identified savings	Financial / Cashable
Increased efficiency and productivity across Property services	Reduction in process time, duplication and improved utilisation of people and estate assets	Efficiency / Productivity
Improved service delivery and operational performance	Improved service quality, faster decision-making and enhanced customer satisfaction	Effectiveness / Performance
Reduced organisational risk and improved compliance with statutory requirements	Reduction in compliance gaps, audit findings and operational risks	Risk Reduction / Compliance
Enhanced workforce capability, capacity and culture	Improved staff skills, engagement, retention and overall workforce performance	People / Workforce
Strengthened strategic capability and organisational alignment	Improved ability to deliver long-term strategy, supported by better data, systems and operating models	Strategic / Enabling
Improved reputation and stakeholder confidence in Property services	Increased stakeholder satisfaction, stronger relationships and improved perception of the function	Reputation / Stakeholder
Reduced environmental impact and improved sustainability performance	Reduction in carbon emissions, energy usage and improved environmental outcomes	Environmental / Sustainability

Disbenefits

Disbenefit	Measure	Benefit Type	Mitigation
Short-term reduction in service performance during transition	Temporary increase in service delays, backlogs or reduced responsiveness	Effectiveness / Performance	Phased implementation, clear prioritisation of critical services, and ongoing performance monitoring
Increased workload and pressure on staff during programme delivery	Increased overtime, competing priorities and reduced BAU capacity	People / Workforce	Resource planning, prioritisation of activity, and use of temporary or additional support where required
Change fatigue and reduced staff morale	Decline in engagement scores and increased feedback on uncertainty or resistance	People / Workforce	Clear communication, visible leadership, and structured engagement and support throughout change
Loss of critical knowledge or capability during restructuring or attrition	Reduced skills coverage and increased reliance on individuals or external support	People / Workforce	Knowledge capture, succession planning, and targeted recruitment or upskilling
Upfront investment required before benefits are realised	Increase in short-term programme and delivery costs	Financial / Cashable	Strong business cases, staged investment approval and regular financial oversight
Risk of delayed or unrealised benefits	Slippage against benefits realisation targets or reduced benefit delivery	Strategic / Enabling	Robust benefits tracking, clear ownership, and regular review through programme governance
Potential negative stakeholder perception during change	Increase in complaints or reduced confidence in Property services	Reputation / Stakeholder	Proactive stakeholder engagement, clear communication of changes and benefits, and responsiveness to feedback

Diagram 7: Details the Estates Transformation Programme High Level Benefits & Disbenefits (Extract from the PDD).

4. Governance

Programme Governance will follow the established change management process within TVP and includes:

- **Programme Definition Document (PDD)** – The PDD is in place for the Programme, this is the reference document for the Estates Transformation Programme and explains the rationale, purpose, outcomes, costs and governance arrangements. It provides the basis for the management of the programme and how to assess if the programme has been successful.

- **Programme Assurance** - Assurance is provided at the bi-monthly Programme Boards and the Force Transformation Board. A Terms of Refence for Boards is approved and in place. Papers are presented by the Interim Head of Estate Transformation, with all papers are shared and agreed with the SRO DCC Snuggs ahead of distribution.

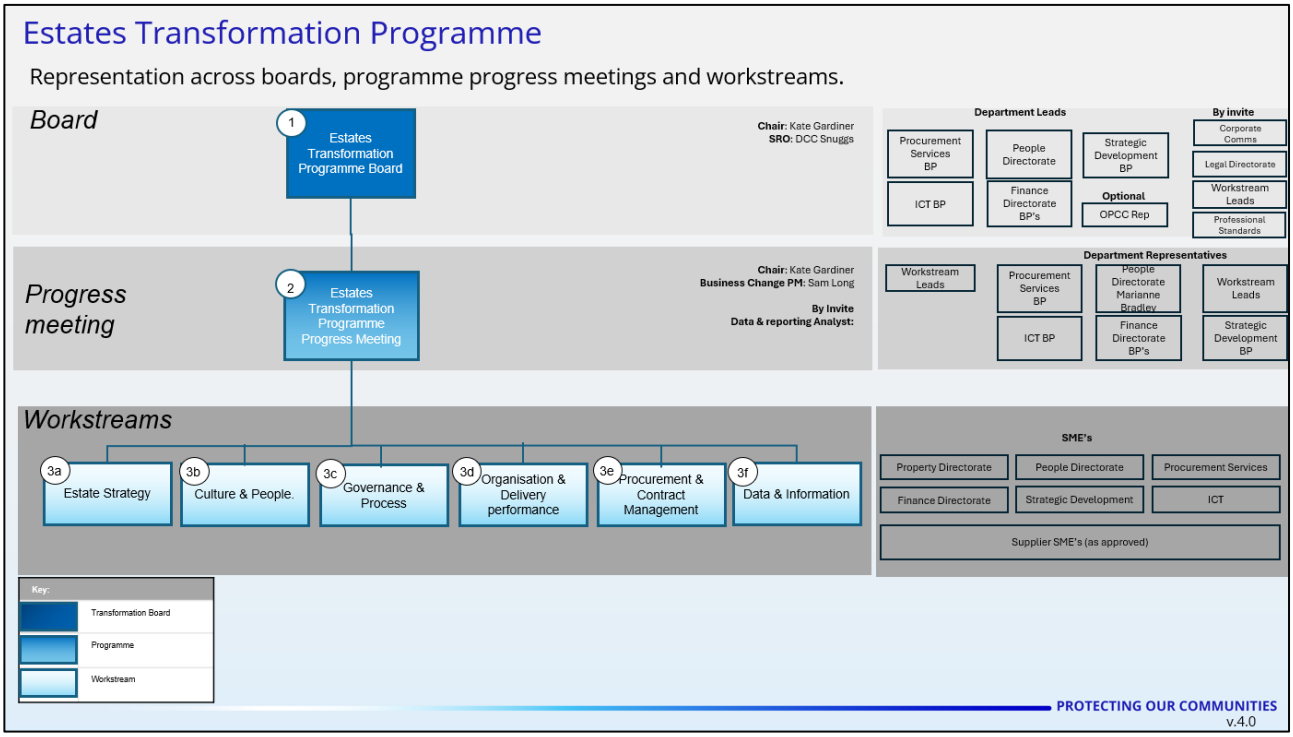


Diagram 8: Details the Estates Transformation Programme Governance.

- **Programme Scope & Management** – All programme tracking tools (Risk, Decisions, Actions and Dependencies) are held centrally on the Programme SharePoint site and available to all ETP Board members (and agreed wider stakeholders) at any time providing real time monitoring and reporting.

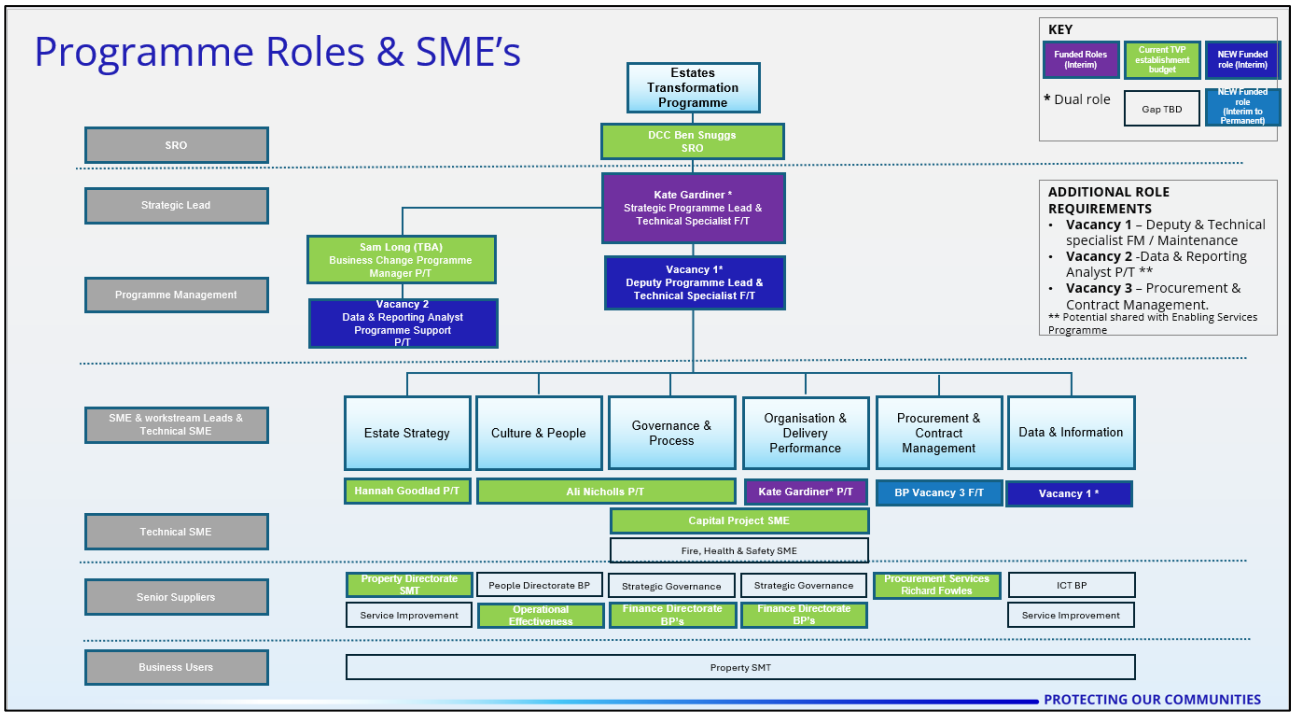


Diagram 9: Details the Programme team structure.

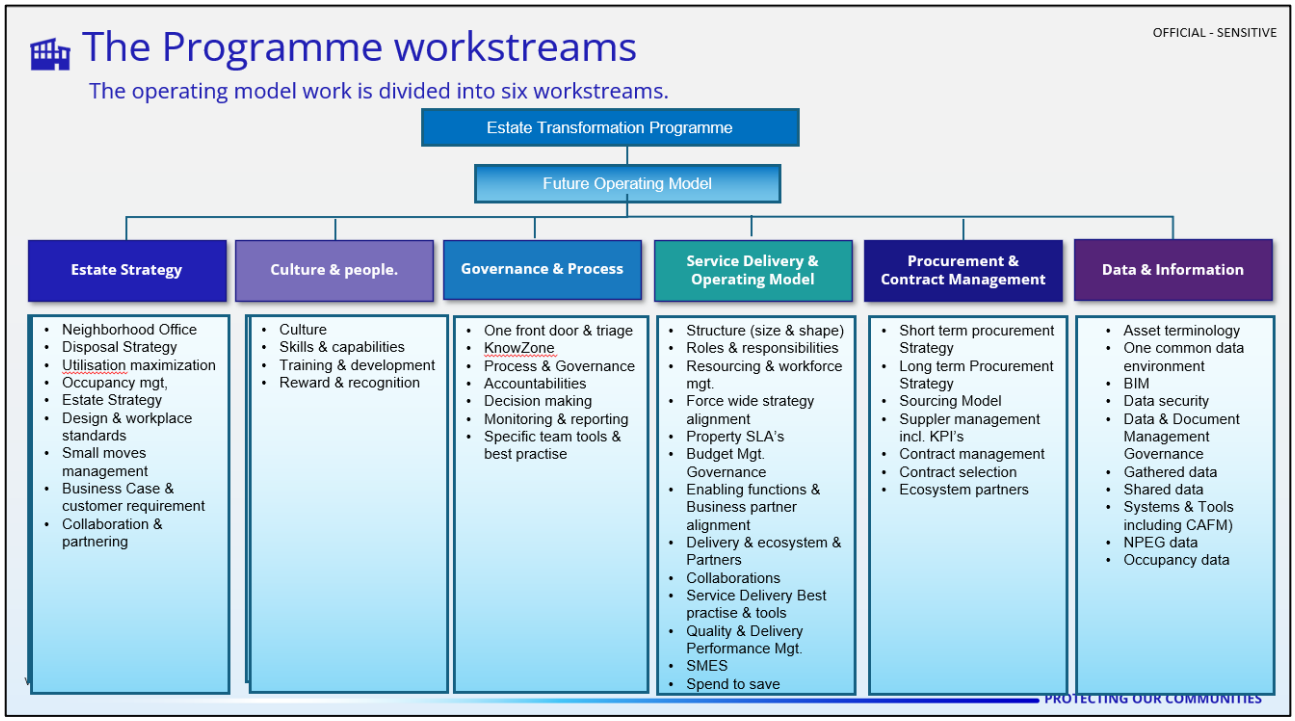


Diagram 10: Details the Programme workstreams and key activities.

- **Independent Review / Audit** - The Programme Board or Transformation Board can request an independent review at any time if they feel this is required. This can be completed by Internal Audit or by an external party. Internal Audit may seek an assurance review of the programme as part of their annual audit plan at any point; an audit is planned in this financial year.

- **Communications Strategy & Plan –** A Communications Strategy & Plan is in place for the programme, this is critical to ensure all stakeholders are informed, engaged, and aligned throughout the change journey of the programme. All developed communications will be targeted to stakeholder groups based on comprehensive stakeholder understanding and mapping work. Communications and engagement activities will be clear, consistent, and timely, using a range of channels including emails, briefings, staff updates, workshops and dedicated Sharepoint site. Key messages will be targeted based on identified need (Build Awareness, Keep Informed, Keep Satisfied, Key Player) and provide opportunities for two-way feedback and engagement. The strategy will support change adoption by building understanding, addressing concerns proactively, and celebrating milestones and successes to maintain momentum and stakeholder confidence.

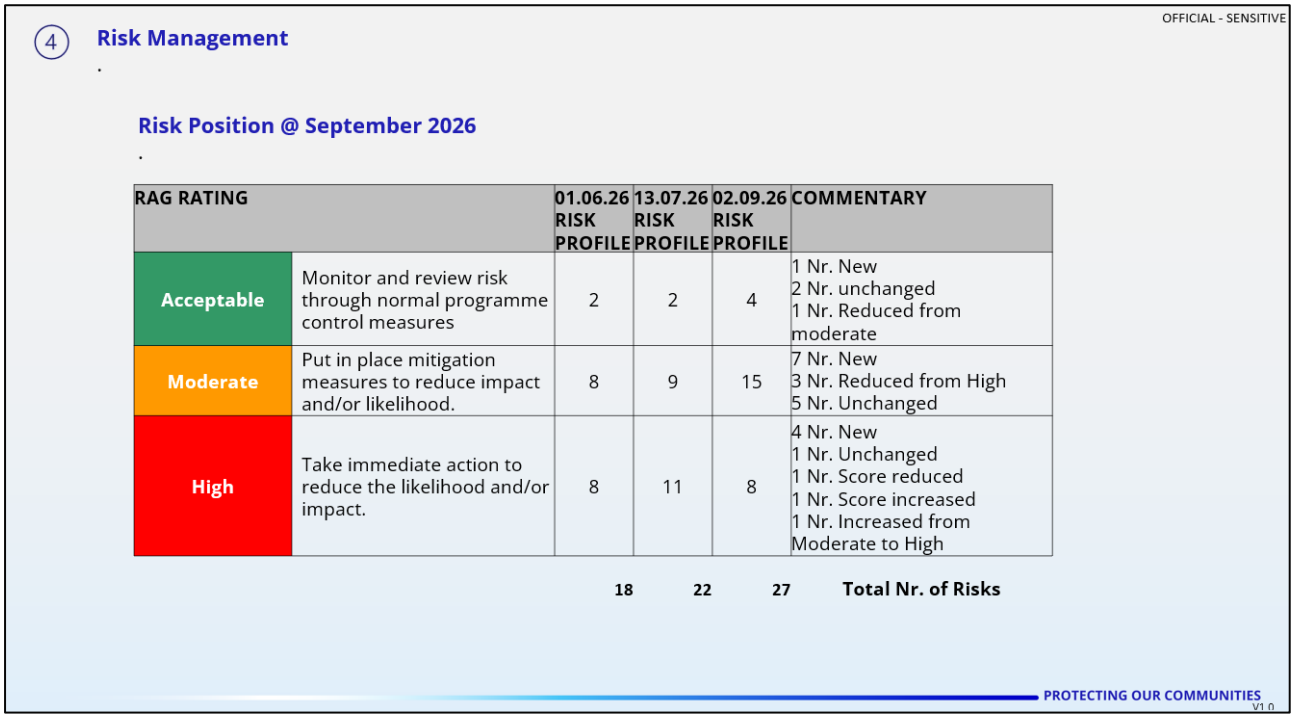
5. Risks

The Programme has a comprehensive and robust Risk Management regime which is aligned with force strategic governance risk standards.

The risk management drumbeat includes capture, review and mitigation at the programme team monthly progress meetings and reported at the bi-monthly ETP Boards.

The process is proactive and includes identifying, assessing, and controlling potential events or circumstances that could negatively impact the programme and delivery of the strategic objectives. By adopting a proactive approach to risk management, the programme aims to reduce uncertainty, improve decision-making, enhance resilience, and maximise opportunities while focused on the delivery of the strategic goals.

At the current stage of the programme there are a number of risks that are currently requiring careful management and action specific mitigation activities. The table below shows the current risk landscape of the programme.


OFFICIAL - SENSITIVE

4 Risk Management

Risk Position @ September 2026

RAG RATING		01.06.26 RISK PROFILE	13.07.26 RISK PROFILE	02.09.26 RISK PROFILE	COMMENTARY
Acceptable	Monitor and review risk through normal programme control measures	2	2	4	1 Nr. New 2 Nr. unchanged 1 Nr. Reduced from moderate
Moderate	Put in place mitigation measures to reduce impact and/or likelihood.	8	9	15	7 Nr. New 3 Nr. Reduced from High 5 Nr. Unchanged
High	Take immediate action to reduce the likelihood and/or impact.	8	11	8	4 Nr. New 1 Nr. Unchanged 1 Nr. Score reduced 1 Nr. Score increased 1 Nr. Increased from Moderate to High
		18	22	27	Total Nr. of Risks

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Diagram 11: Details current Programme Risk Position (Extract ETP Board papers 2nd September 2026).

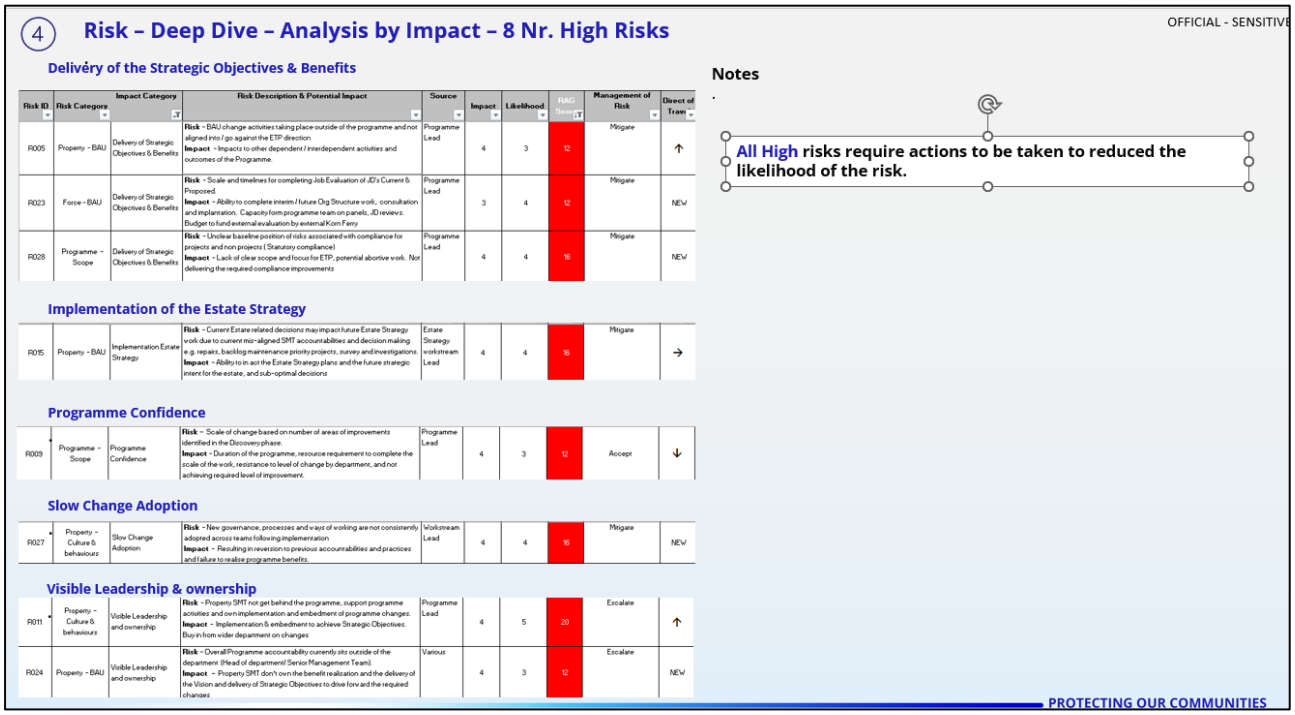

Diagram 12: Details the high risks (Extract ETP Board papers 2nd September 2026).

6. Timescales and current progress

The high-level timeline overview of the operating model phase of the programme is set out in the Plan on a Page below diagram.

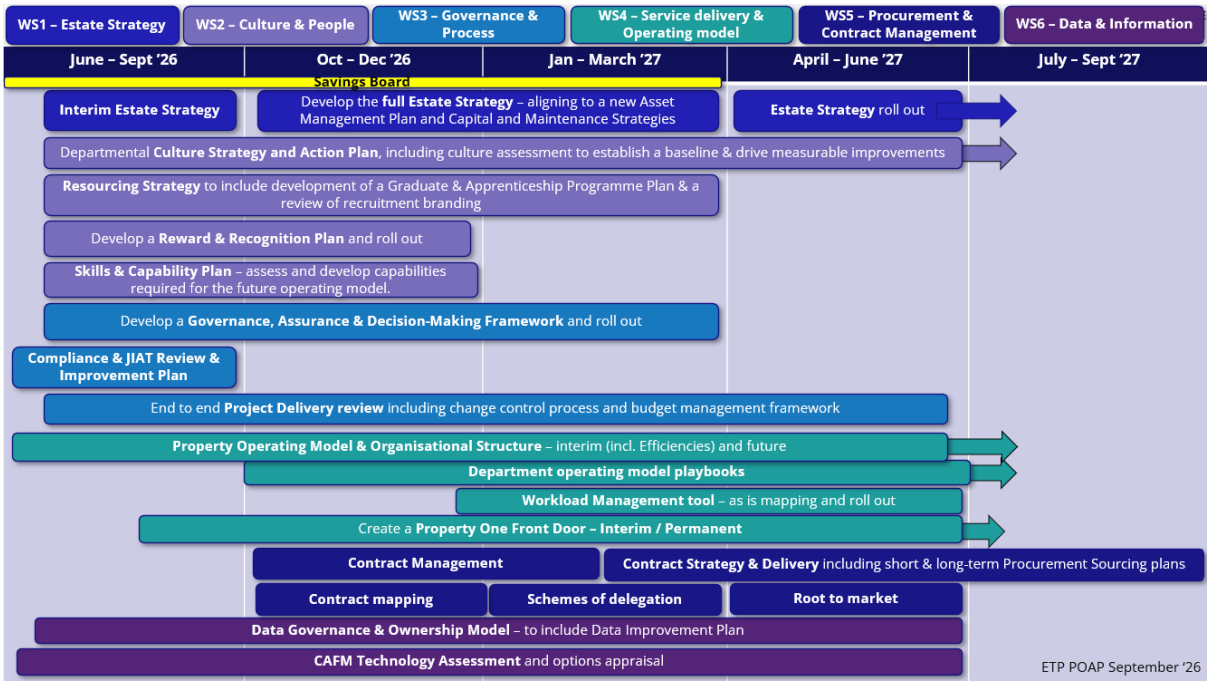

Diagram 13: Details the high-level delivery timeline for the programme.

To support tracking and monitoring, all delivery activities by programme and workstream are recorded on Microsoft Project software. This ensures the programme has a single version of the position and will enable simple monitoring and reporting.

Workstream timelines will be further refined and interdependencies aligned as detailed discovery / design work progresses. All workstreams will take a staged approach to design and delivery, prioritising activities and transitioning these into implementation phase. Thus, it is likely that across the programme, some activities will be in their discovery / design phases while others are in their implementation phases. This will enable a phased implementation to support early improvements, mitigate risks associated with scale of change and allow the programmes to prioritise delivery within any resourcing constraints.

Current Progress

Following completion of the Service Intervention (Jan – June 26) and Service Improvement phases (April - Sept 2026) the programme is now in the operating model phase which commenced in July 2026.

The diagram below provides an example of the workstream reporting of progress made and planned activities.

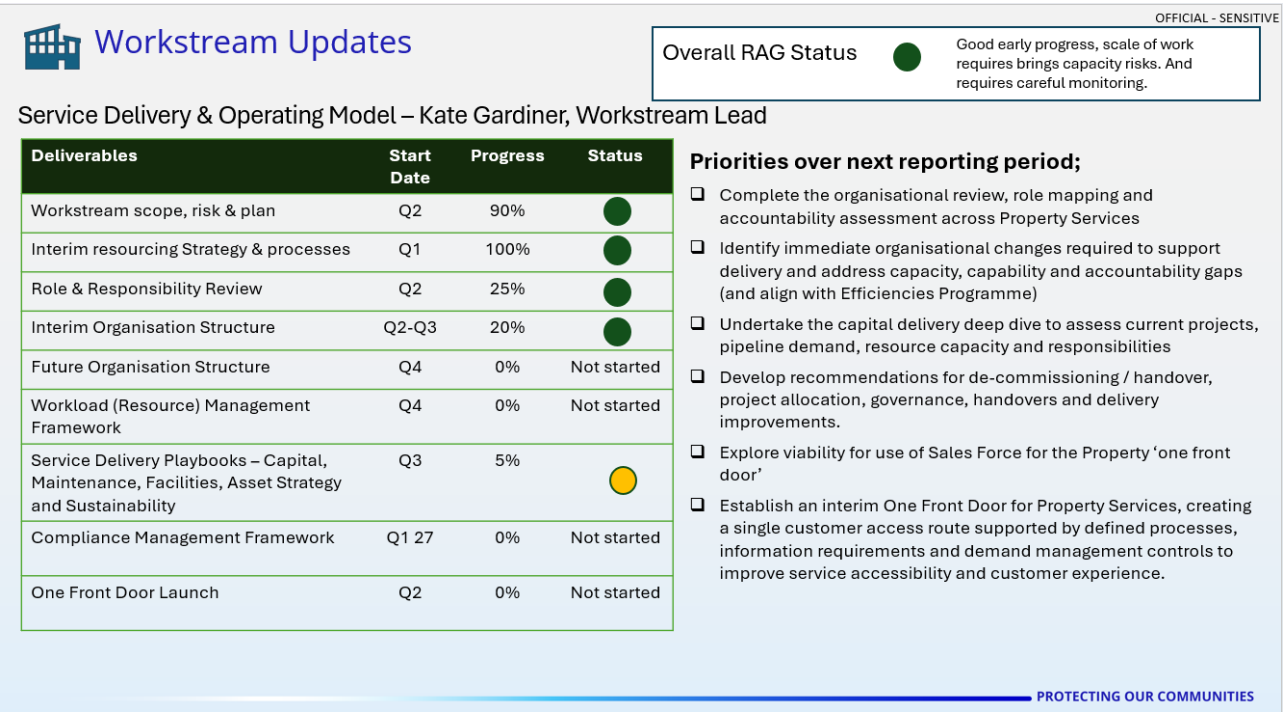

Diagram 14: Provides an example of reporting workstream progress. (Extract ETP Board papers 2nd September 2026).

Our programme work will continue throughout the remainder of the programme to ensure benefits are realised and long-term operational outcomes are achieved.