JOINT INDEPENDENT AUDIT COMMITTEE

Annual Assurance Report 2025 from the Joint Independent Audit Committee to the Police and Crime Commissioner for Thames Valley and the Chief Constable of Thames Valley Police

1. Purpose

The Joint Independent Audit Committee (JIAC) plays a central role in governance. It primary task is to give the PCC and the Chief Constable independent assurance about the effectiveness of risk management, governance, and the overall control environment within both TVP and OPCC.

JIAC comprises five members with a variety of backgrounds and skills including finance, internal controls, risk management, stakeholder management, and regulation. Members also have experience in operations, strategy, technology, cyber, fraud, ethics, resilience, national security and law enforcement. All are independent of the Force and OPCC. Two members are financially qualified.

An Audit Committee's primary remit is financial and management controls; in TVP, JIAC has also been asked to take a broader view, engaging with senior leadership on issues ranging from talent to estates to critical operational risks. In all cases our role is to *assure governance* by providing independent non-executive perspectives and challenge, not to play a role in the management and decision-making process itself or to duplicate the work of HMICFRS and other regulators.

We have been given good access to information through formal meetings; discussions with both Finance teams; observation of governance bodies; private briefings with PCC, Chief Constable and senior staff; and familiarisation visits to operational and back-office teams. We also receive input from both Internal and External Audit, whose plans we approve; consider HMICFRS reports and the PCC's responses; and where we identify governance risks, task management with reporting back.

We have appreciated these opportunities for frank, open discussions, and record our thanks to both TVP and OPCC for their responsiveness.

This report summarises JIAC's key conclusions for the twelve months to December 2025, to support senior management and inform external stakeholders, and to promote public trust and confidence in the governance of TVP and the OPCC.

2. Overall Conclusion and Recommendations

Our conclusion is that the governance arrangements within Thames Valley are operating efficiently and effectively.

Financial controls are effective, as shown by the work of Internal and External Audit. Both TVP and OPCC are operating consistently with required policies and practices. No material control deficiencies have been found; we have followed up on the findings from the audit process, including the accuracy and completeness of journal entries. No whistleblowing reports have been received by JIAC this year. We are satisfied that TVP and OPCC have evidenced their *financial viability and going-concern* adequately, within the parameters of an operational department that must respond to the unpredictable nature of public order.

Risks are well understood and we have repeatedly seen evidence that senior leaders in both organisations are using their understanding of risks to drive decision-making and prioritisation.

Leaders of both TVP and OPCC continue to face considerable *challenges* as they navigate a tight funding envelope, a changing external context, and talent/workforce pressures, with insufficiently modernised underlying technology (some of which is outside the Force's control). In our view both organisations have responded well to these difficult challenges, although continued attention is required to multi-year strategic framing, estates, fire safety, the Enabling Services Programme, pressure on reserves, and technology. These topics are expanded further below.

3. Key Observations

Our key observations on risk and governance are:

- **TVP Multi-Year Strategy**: Effective organisations base decisions on a well-considered multi-year view which can be stress-tested regularly as external context evolves. A multi-year strategic mindset can be challenging for a reactive, highly operational organisation like a police force; and it is further constrained by the short-term nature of central Government funding. TVP has done some good work towards a "10-year" view, but there is further to go, particularly in how the strategy directs current activity in estates, talent and IT—all of which require a multi-year trajectory—and how costs and reserves are expected to develop. In 2026 we will look at how this strategy work is being applied in practice to shape decisions.

- **Estates Strategy and Governance**: Estates has been a long-standing focus for JIAC, with concerns that decisions were sometimes tactical or isolated rather than part of a coherent strategic plan. TVP has made significant progress towards an analytical foundation for estates decisions. Further work is required to integrate this into a comprehensive strategy, and to strengthen management of the detail underneath. This will be a key area for Committee attention in 2026. Estates strategy also interlocks with TVP's vital improvement plans for Custody.

- **Forensics New Build**: The Force continues its programme of construction, operational implementation and regulatory certification of a new Forensics building. The Committee received an update on the size and complexity of the challenge. There are ongoing risks that the Committee will be keen to ensure are effectively

managed. We also continue to encourage TVP to **model future demand** carefully, so both digital and physical forensics grow at the pace required ahead of changing operational needs.

- **Fire Safety**: Related processes were identified as a particular concern and the Committee has monitored this during the year. This is an important area with legal compliance and public safety considerations. There now appears to be better management ownership, resource allocation and process implementation. The Committee will continue to monitor.

- **Technology Investment** including data and AI. The Committee has noted that TVP operates at the scale of a FTSE250 organisation but with only a fraction of the technology investment typical of such bodies. We have been briefed on a range of promising innovations; yet the annualised funding model limits TVP's ability to make medium-term, transformational investments. Many processes would be more efficient, deliver greater public value, and improve staff experience with more automation, cleaner data or AI deployment. In looking at technology governance we will continue to encourage a multi-year view, stronger industry partnerships, and clearer pathways from small pilots to bolder larger-scale delivery. We note TVP's constructive leadership in shaping national capabilities, which accelerates the wider agenda but does not displace the need for TVP to make its own bold progress with technology.

- **HR Policies and Processes**: TVP has worked hard this year to strengthen how HR maps out challenges, builds confidence in data, and equips managers to apply HR policies. We have been briefed on efforts to address the growing number of employees on adjusted duties or leave, a complex issue (and not unique to policing). Future plans for HR policies and talent management have been discussed and whilst there have been assurance issues, these are being addressed in order of importance, linked to the development of a five year People Strategy. We ended the year confident in TVP's approach and plans.

- **Enabling Services**: We received updates on the Review and the work it has conducted with external support. Business cases have been collated, but we understand that these, and the preferred model for the Force, are still subject to review and approval. Due to the significant business change impact, the Committee will look at the programme's progress and decisions further in 2026.

- **Chiltern Transport Consortium** (CTC): The Committee received the CTC Annual Report which provided a useful update on the risks and challenges facing the consortium. Further change is ahead within TVP as the rollout of an EV fleet is considered. Due to developments in transport and related operational risks, the future management and effectiveness of the Consortium, and its cost profile for TVP, will be of interest to the Committee.

- **Financial Management**: The Committee received reports and updates from the Force, OPCC and external audit on financial processes and arrangements. In general, these appear to be operating as required. However, we noted an increasing pressure on reserves, as well as recurring matters relating to the production of financial statements, audit corrections and audit timeliness. This will continue to be a JIAC focus in the coming year.

- **TVP's role in UK Resilience**: The Committee noted that the PCC's annual report does not reference measured outcomes for the Force's readiness for local and national emergencies—ie TVP's role in the "Prepare" portion of the "4Ps" model. We were briefed on TVP's contribution to the Local Resilience Forum. We feel there is further to go in establishing a measurement framework through which TVP/OPCC can demonstrate readiness and identify gaps. Simply evidencing agility or adaptiveness may not provide sufficient governance assurance over resilience for the threats the UK faces.

- **Volunteering Strategy**: We were briefed on the work done by Specials and other volunteers, and the controls that are in place for governance of volunteers. We noted the remarkable value that the Force receives from its volunteers, and the positive impact this has on public safety. While the controls seem effective, there may be room for further clarity/ambition around strategy, structure, areas of deployment (including use of experts), and reward.

- **End of PCC role**: Shortly before the close of this year, the UK Government announced plans to eliminate PCCs and reduce costs by merging their offices' work into other functions elsewhere. We have been briefed on measures taken by OPCC to ensure sustained focus and satisfactory outcomes during the transition over coming years. It is too early to say what costs and/or processes are expected to be moved/eliminated and what impact this will have on governance. We will return to this topic once the Government has announced clearer plans.

- **Local government reform, and police reform**: Significant change may be on the horizon but this year no firm proposals were ready. Some options could clarify and strengthen TVP's ability to deliver public safety, and reduce cost; while other options could add complexity, or diffuse some of TVP's strengths. Discussions are at an early stage. We have confirmed that both TVP and OPCC are actively engaged and we encourage leaders to be explicit about both risks and opportunities. We will review in 2026.

TVP operates in an ecosystem, of course, and *risks "owned" by others* are sometimes harder for TVP to control or indeed influence (eg the continual slippage of Airwave replacement, a Home Office project; process quality and efficiency when cases cross boundaries in criminal justice; the expensive burden of disclosure of high-volume digital evidence; the need for financially stretched social care, health and education services to team well with police)—for such issues the robustness and creativity of TVP's relationships with others is critical. We will return to this topic in 2026.

4. Focus for the Coming Year

The year ahead (2026) will be demanding for both organisations. In addition to our continued scrutiny of Force and PCC governance and management, we expect to look further at the following:

- Financial management
- Estates Strategy and Governance.
- Force estates projects (especially Custody Premises and the Forensics New Build)
- TVP 10 Year Strategy and how it is being used

- Use of technology, including data quality and AI
- People Strategy
- Fire and Health and Safety
- Enabling Services Programme
- Multi Agency Safeguarding Hub (MASH) demand and queues
- Cyber security
- Information management including data quality, GDPR and FOI compliance
- Risk and issues management including areas where risks are “owned” outside TVP/OPCC (eg Home Office, criminal justice)
- Contribution to UK resilience
- Governance of shared capabilities for Counter Terrorism and Organised Crime
- Migration planning for OPCC and changes in local government structure (to the extent these areas reach clarity in 2026)
- Environment (ESG) commitments and governance
- How TVP contributes to good governance of risk owned by others outside policing
- Local government reform and police reform (when firm proposals are ready)

We will remain alert to the extent to which TVP and the OPCC are exposed to risks, from whatever source, which might weaken the control environment or otherwise adversely affect overall performance.

Joint Independent Audit Committee

Members:

Stephen Page (Chair)
Melissa Strange (Deputy Chair)
Luca Raffelini
Kay Taylor
Chris Westcott

12 December 2025

Appendix A: Items considered during the year

Requirement and Framework

The Financial Management Code of Practice for the Police Forces of England and Wales (2018) determines that the PCC and the Chief Constable should establish an independent Audit Committee. It is recommended that this be a combined body which will consider the internal and external audit reports of both the PCC and the Chief Constable. In setting up the Audit Committee, the PCC and the Chief Constable should have regard to the Chartered Institute of Public Finance and Accountancy (CIPFA) following guidance:

- Audit Committees: Practical Guidance for Local Authorities and Police.
- Position Statement on Audit Committees in Local Authorities and Police.

The JIAC has an agreed set of Operating Principles detailing its: Statement of Purpose; Committee Composition and Structure; Methods of Working; and Specific Responsibilities. A copy of the principles is available on the PCC's website.

Issues covered during the year

(a) Standard / Regular Committee Agenda Items

- Internal Audit: 2024/24 Joint Internal Audit Plan Delivery; Internal Audit Strategy & Joint Internal Audit Plan 2025/26; Annual Report Internal Audit; Progress on Delivery on 2025/26 Internal Audit Plan; Global Internal Audit Standards; and Progress on Delivery of Agreed Actions in Internal Audit Reports.
- Finance: Final Accounts; Annual Governance Statement; Budget and Medium Term Financial Plans; Treasury Management Strategy Statement; Treasury Management Report; Accounting Policies; and Comprehensive spending review implications.
- External Audit: External Audit Update Report; EY Audit Plan Update; and EY Audit Report Result.
- Risk and Business Continuity: TVP Risk & Business Continuity Update and OPCC Risk Register.

(b) Annual Report Committee Agenda Items

- CTC (Chiltern Transport Company) Annual Report.
- People Services Annual Report.
- Health and Safety Annual Report.
- Equality, Diversity and Inclusion Annual Report.
- Environmental Strategy Annual Report.
- PCC Annual Report.

(c) Additional Committee Agenda Items

- AI and Deployment within TVP.
- HR Policy and Process.
- Diversity, Equality and Inclusion Review.
- Fire Safety.

- Enabling Services Update, inc. Estates (Verbal).
- Local Government Reorganisation and Implications for TVP.
- DEI Report.
- 10 Year TVP Strategy.
- Estates Strategy.
- ICO Audit Progress Report.
- Forensic Building Project in Bicester Project Update - Use of the New Building.
- PCC Scrutiny of Performance.
- Savings and Efficiency Governance.
- Talent Management.
- Key Emerging Themes of the 10 Year TVP Strategy.
- OPCC Approach to Risk Management.
- Local Resilience Forum Highlighted Risks.
- Use of AI Tools as part of the Digital Strategy.
- Volunteer Strategy including Special Constables.
- OPCC-Funded Mediation Service.

Meeting minutes are available on the PCC's website.