

# **Police and Crime Commissioner and Chief Constable for Devon and Cornwall**

Auditor's Annual Report  
Year ending 31 March 2025

17 December 2025



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# 01 Introduction and context

# Introduction

This report brings together a summary of all the work we have undertaken for Police and Crime Commissioner and Chief Constable for Devon and Cornwall during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Police and Crime Commissioner (the PCC) and the Chief Constable (the CC) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

## Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the PCC and CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

## Auditor's powers

Auditors of a local authority, including police bodies, have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 12 with a commentary on whether any of these powers have been used during this audit period.

## Value for money

We report our judgements on whether the PCC and CC has proper arrangements in place regarding arrangements under the three specified criteria:

- financial sustainability
- governance
- Improving economy, efficiency and effectiveness

The Value for Money auditor responsibilities are set out in Appendix B.

The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from 30<sup>th</sup> November 2025 and applies to 2024/25 Audits.

# 02 Executive Summary

# Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the PCC's and CC's arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	<b>G</b> No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	<b>G</b> No significant weaknesses in arrangements identified and no improvement recommendations raised.
Governance	<b>A</b> No significant weaknesses identified. This area rated Amber due to impact on governance arrangements of the significant weakness identified in relation to HMICFRS Engage status.	No risks of significant weakness identified.	<b>G</b> No significant weaknesses in arrangements identified and no improvement recommendation made. This area is now rated Green as a result of His Majesty's Inspectorate of Constabulary and Fire and Rescue Services' (HMICFRS) returning the Force to its default monitoring arrangements evidencing improvements in arrangements.
Improving economy, efficiency and effectiveness	<b>R</b> Significant weakness in arrangements identified reflecting the ongoing work to fully address HMICFRS' two remaining causes of concern and exit Engage monitoring status.	One risk of significant weakness identified in relation to the need to address HMICFRS's two remaining causes of concern and delivering wider improvement.	<b>A</b> We have closed the prior year significant weakness. HMICFRS exited the Force from Engage in July 2025. An improvement recommendation raised in relation to continuing grip on fully addressing the two remaining causes of concern and ensuring sustained performance improvement.

- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendation(s) made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.



# Executive Summary

We set out below the key findings from our commentary on the PCC's and CC's arrangements in respect of value for money.



## Financial sustainability

The PCC and CC delivered their financial plan in 2024/25 continuing the track record of sound financial management. The level of reserves is planned to be maintained at a level to provide resilience against unforeseen events.

Savings delivery in 2024/25 contributed to delivery of the financial plan. At Quarter 1, 52% of the 2025/26 target of £3.2m has been delivered with delivery of the residual target in progress. Savings have already been identified for the period to 2028/29 with work in train to work up more.

Financial planning is clearly linked to delivery of priorities articulated in the Police and Crime Plan and the Force Management Statement. Treasury management activity is planned to support delivery of both the revenue budget and capital plans.



## Governance

The PCC and CC have appropriate arrangements in place to manage risk and internal controls, set and monitor budgets, make properly informed decisions and ensure appropriate standards are in place.

Governance committees, such as the Independent Audit Committee, provide independent oversight, ensuring compliance with legislation and effective decision-making. Arrangements are in place to prevent and detect fraud and investigate complaints, and to address weaknesses identified elsewhere.

HMICFRS returned the Force to default monitoring arrangements in July 2025 evidencing the impact of oversight of the improvement plan.



## Improving economy, efficiency and effectiveness


Grip and control over performance is ensuring actions are taken where needed to address under-performing areas including the residual improvements required to fully address HMICFRS' remaining two causes of concern. We consider the significant weakness in arrangements addressed but raise an improvement recommendation to support ongoing work to deliver sustained performance improvement.

Partnership working arrangements continue to be impactful. Outcomes of partnership working is reported through the governance and delivery structure and also to Police and Crime Panel.

Regular monitoring of key supplier contracts is undertaken to identify improvements required. Procurement activity delivered £730k of savings during 2024/25.

# Executive summary – auditor’s other responsibilities

This page summarises our opinion on the PCC’s and CC’s financial statements and sets out whether we have used any of the other powers available to us as the PCC’s and CC’s auditors.

Auditor’s responsibility	2024/25 outcome	
Opinion on the Financial Statements	We issued an unqualified opinion on both the PCC Group and CC financial statements following the Independent Audit Committee meeting on 17 December 2025.	
Use of auditor’s powers	<p>We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.</p> <p>We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.</p>	



# **03 Opinion on the financial statements and use of auditor's powers**

# Opinion on the financial statements

These pages set out the key findings from our audit of the PCC's and CC's financial statements, and whether we have used any of the other powers available to us as the PCC and CC auditors.

## Grant Thornton provides an independent opinion on whether the PCC's and CC's financial statements:

- give a true and fair view of the financial position of the group, of the PCC and of the CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the PCC and CC in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

## Findings from the audit of the financial statements

The PCC and CC provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a good standard and supported by detailed working papers.

## Audit opinion on the financial statements

We issued an unqualified opinion on both the PCC Group and CC financial statements following the Independent Audit Committee meeting on 17 December 2025.

## Audit Findings Report

We report the detailed findings from our audit in our Joint Audit Findings Report. A version of our report was presented to the PCC's and CC's Independent Audit Committee on 17 December 2025 with an update provided on signing the audit opinions. Requests for this Audit Findings Report should be directed to the PCC and CC.

# Other reporting requirements

## Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice 2024/25 on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



# **04 Value for Money commentary on arrangements**

# Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

All PCC's and CC's are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. PCC's and CC's report on their arrangements, and the effectiveness of these arrangements as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PCC and CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We provide an assessment of the overall arrangements, taking into consideration the individual arrangements at both the PCC and CC; reporting clearly which body is impacted by any issues raised.

The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



## Financial sustainability

Arrangements for ensuring the PCC and CC can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



## Governance

Arrangements for ensuring that the PCC and CC makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.



## Improving economy, efficiency and effectiveness

Arrangements for improving the way the PCC and CC delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

# Financial sustainability – commentary on arrangements

We considered how the PCC and CC: Commentary on arrangements:		Rating
identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The PCC and CC delivered their 2024/25 financial plan. Following approval of requests to transfer £0.282m (budget underspend of £0.262k plus an additional £20k) to the Budget Management Fund earmarked reserve, a net overspend of £20k being less than 1% of the £406.5m budget was charged to general balances. The significant financial pressures relevant to 2025/26 and the medium term to 2028/29 have been identified. The Medium Term Financial Strategy (MTFS) sets the environment surrounding finances, identifying the consequences of savings and investments required to improve policing services over the next few years based on assumed funding levels. The MTFS preparation included scenario modelling to deliver a balanced budget based on current available facts and assumptions made. We note that assumptions made in relation to income are prudent, for example increases in the Council Tax base being restricted to 0.5% per annum from 2026/27. General Fund balances are planned to be maintained at between 3% and 5% during the period to 2028/29 in line with the Reserves Strategy to provide resilience against unforeseen events.	G
plans to bridge its funding gaps and identify achievable savings	Devon and Cornwall Police has a track record of identifying and delivering savings to deliver a balanced budget. Savings targets in 2024/25 and 2025/26 relate to the CC. In 2024/25 the Force achieved £1.3m (85%) of the £1.6m savings target contributing to delivery of the financial plan. At quarter 1, £1.7m (52%) of the 2025/26 savings target of £3.2m has been delivered with plans in place to deliver the remaining £1.5m. At September 2025 savings totalling £29.3m have already been identified for the period 2026/27 to 2028/29 with work in train to identify additional savings opportunities to address the current assumed remaining funding gap of £12.7m over the period. The identification and delivery savings was overseen by the Strategic Planning Board during 2024/25 and is now overseen by the Deputy Chief Constable’s Board.	G
<div> <div>G</div> <div>No significant weaknesses or improvement recommendations.</div> </div> <div> <div>A</div> <div>No significant weaknesses, improvement recommendations made.</div> </div> <div> <div>R</div> <div>Significant weaknesses in arrangements identified and key recommendation(s) made.</div> </div>		



# Financial sustainability – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The MTFS is aligned to priorities articulated in the PCC's Police and Crime Plan for 2025-29 (PCP) and the CC's priorities including investment to address HMICFRS's residual concerns. The Force Management Statement (FMS) 2025 submitted by the CC explains how the Force is acting on the priorities set out in the PCP as well as addressing HMICFRS causes of concern. The Finance Section of the FMS reflects the MTFS, demonstrating alignment with these areas. The Capital programme is also clearly aligned to the priorities set out in the Police and Crime Plan with a clear overview of investment and funding within each area.	G
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	The PCC's and CC's financial planning and investment decisions align to the Police and Crime Plan and supporting strategies including workforce. Bids for new capital investment are subject to scrutiny by the Capital Strategy Group to ensure consistency with key financial plans and strategies as well as timescales and costs to deliver an affordable capital programme. The Treasury Management Strategy sets out how treasury management activity is planned to support delivery of both the revenue budget and capital plans.	G
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	Devon and Cornwall Police has arrangements in place to manage risks to financial resilience. Arrangements include management of variances to planned outturn during the year. There are specific earmarked reserves used to manage risk, support one off investment and support smoothing across the MTFS which may be required as circumstances change. The level of General Reserves is planned to be maintained within the Reserves Strategy requirement of being maximum 5% and minimum 3% of the revenue budget across the MTFS period to 2028/29 thus providing a safety net to manage any unforeseen risks to financial resilience.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

# Governance – commentary on arrangements

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

monitors and assesses risk and how the PCC and CC gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	<p>The PCC and CC have a comprehensive Risk Management Framework which is embedded in the respective governance structures. The Annual Governance Statements effectively summarise key governance risks and issues. The Internal Audit annual plan is regularly reviewed by the Independent Audit Committee (IAC) including the monitoring of actions agreed. The Head of Internal Audit gave a ‘Reasonable’ annual opinion for 2024/25, with no significant issues reported for the PCC and CC.</p> <p>Arrangements are in place to prevent and detect fraud and investigate complaints. IAC receives twice yearly updates on fraud and corruption investigations and outcomes to facilitate scrutiny.</p> <p>Arrangements are in place to ensure appropriate response by the Force to weaknesses identified elsewhere. For example, the Force created the Violence Against Women and Girls (VAWG) Platinum Group to shape a new approach to VAWG in response to the Angiolini Inquiry. The Force Executive Board maintains ongoing oversight of progress with this. The Deputy Chief Constable’s Governance Board also receives updates on work being done to address recommendations raised by the Angiolini Inquiry.</p>	G
approaches and carries out its annual budget setting process	<p>The annual budget and MTFS are developed in parallel each year. The budget is built up with input from individual budget holders with the resulting budget proposals being presented to the Force Executive Board and Resources Board for consideration and approval. The Council Tax precept contributing to the funding of the expenditure budget is then ultimately approved by the Police and Crime Panel. As part of developing the budget and the MTFS, the PCC undertakes consultation with the people of Devon, Cornwall and the Isles of Scilly to obtain their views on their policing priorities thus informing decisions on investments in policing services. Investments in services also ensure resources will be provided to improve performance where needed.</p>	G

**G**

No significant weaknesses or improvement recommendations.

**A**

No significant weaknesses, improvement recommendations made.

**R**

Significant weaknesses in arrangements identified and key recommendation(s) made.

# Governance – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

<p>ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships</p>	<p>Budgetary control is a continuous process, enabling the PCC and the CC to review and adjust their budget targets during the financial year. Budget holders and their Senior Management Team receive monthly budget monitoring reports, with the Group Budget Monitoring Report being considered by the Resources Board on a quarterly basis. This includes financial and non-financial information including workforce data and contains detailed explanations and analysis of budget variances. Action is identified where necessary to address forecast overspending. Quarterly Capital monitoring reports inform understanding of the capital budget and progress of the capital programme. Quarterly Treasury Management reports inform the PCC and CC of the level of investments and borrowing supporting delivery of both the revenue and capital programmes. Reporting also covers significant partnerships, for example regional collaboration. The 2024/25 financial statements were published in line with statutory reporting guidelines for audit purposes. There were no issues arising from the audit of the financial statements indicative of concerns in relation to final accounts processes.</p>	<p><b>G</b></p>
<p>ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee</p>	<p>The PCC and CC have arrangements in place to ensure that appropriate and properly informed decisions are made as articulated in the Joint Code of Corporate Governance which sets out the Governance and Decision-Making Framework. Reports to IAC and Devon and Cornwall Police and Crime Panel (PCP) are sufficiently detailed, providing transparency and to facilitate challenge. For example, the detail provided in the PCC's annual precept proposal report presented to PCP is sufficiently detailed to inform the PCP's decisions to approve the precept proposal. These arrangements also cover joint working arrangements with Dorset PCC and CC. Minutes of the Working Together Board evidence timely provision of key information to inform decisions related to improving performance of Strategic Alliance operations.</p>	<p><b>G</b></p>

**G**

No significant weaknesses or improvement recommendations.

**A**

No significant weaknesses, improvement recommendations made.

**R**

Significant weaknesses in arrangements identified and key recommendation(s) made.

# Governance – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	<p>In 2022/23 and 2023/24 we reported that whilst we had not identified a significant weakness in this area, the key recommendation raised in relation to improving economy, efficiency and effectiveness (“3Es”) to secure improvement in response to concerns raised by HMICFRS impacted on governance arrangements to meet regulatory requirements. The returning of the Force to HMICFRS default monitoring arrangements in July 2025 evidences the impact of governance arrangements in overseeing the improvement required resulting in this outcome.</p> <p>The PCC and Chief Constable have a Code of Corporate Governance in place setting out the arrangements to ensure appropriate standards are in place and remain. The PCC and CC maintain registers of interests, and of declarations of gifts and hospitality with declarations of interest a standing agenda item for all committee and board meetings. The PCC and CC has arrangements in place to meet legislative and regulatory standards where services are procured or commissioned as articulated in the Contract Standing Orders set out in the Code of Corporate Governance.</p> <p>Vetting helps mitigate the risks associated with employing an unsuitable person in the police service. Vetting arrangements for Devon and Cornwall Police are articulated in the Force’s Vetting Policy. This was refreshed and issued in August 2025 to reflect the Vetting Code of Practice 2025 and the Vetting Authorised Professional Practice 2025. There is no evidence of backlogs in vetting for serving officers, PCSOs, special constables or police staff as at 31 March 2025.</p>	G
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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

uses financial and performance information to assess performance to identify areas for improvement	The PCC presents a performance monitoring report to each Police and Crime Panel (PCP) meeting. This reports performance against key performance indicators with performance direction of travel also provided. Commentary including actions being taken to improve performance including to address HMICFRS concerns or to provide background information to the PCP is included. The Force Performance Board, chaired by the Deputy Chief Constable and attended by the OPCC Chief Executive monitors Force Performance. Pertinent performance information is also reported to the Force Executive Board for further scrutiny as needed. The effectiveness of these arrangements is evidenced by HMICFRS returning the Force to default monitoring arrangements on 30 July 2025. Devon and Cornwall Police uses HMICFRS Value for Money Profiles to identify areas where the Force is an outlier compared to peers, thus providing a useful reference point for areas of focus for potential efficiencies or investment to facilitate improvement.	G
evaluates the services it provides to assess performance and identify areas for improvement	In 2024/25 and ongoing into 2025/26 we found that the Force's robust response to HMICFRS's two remaining causes of concern continues. HMICFRS was sufficiently satisfied with progress in addressing these to return the Force to default 'Scan' monitoring arrangements in July 2025, stating it would review further improvement as part of its normal monitoring arrangements and its PEEL continuous inspection programme. We consider the prior year significant weakness addressed. We raise an improvement recommendation that the CC maintains focus on fully addressing the remaining causes of concern and other areas for improvement identified by HMICFRS as well as maintaining grip on delivery of wider sustained performance improvement. Further information is provided on the following pages of our report.	A

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.

# Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives	The Police and Crime Plan 2025-2029 specifically refers to co-operation and collaboration, naming the key partners with whom the PCC and Force will work with to deliver the plan. The work of partnerships is fed back through the governance and delivery structure. The impact of partnership working as part of delivering the Police and Crime Plan is reported to the Police and Crime Panel, for example as part of the PCC's update reports. An example of this is reporting of Vision Zero South West road safety partnership working to confront the harmful issue of drink and drug driving from numerous angles during December 2024. HMICFRS PEEL 23-25 inspection report comments positively on the impact of partnership working undertaken by the Force. For example, Project Nova a multi-agency harm assessment project bringing together partners and agencies to manage high-harm perpetrators of severe antisocial behaviour and criminality was noted as Innovative Practice.	G
commissions or procures services, assessing whether it is realising the expected benefits	Devon and Cornwall PCC and Force are members of the South West Police Procurement Service (SWPPS) which provides a collaborative procurement service for the five regional forces of Avon & Somerset, Devon & Cornwall, Dorset, Gloucestershire and Wiltshire. This collaborative approach was established to ensure that through increased collaboration and a more strategic approach to procurement, significant savings are delivered. A bi-monthly Procurement Board monitors performance across the forces in the procurement collaboration. For 2024/25, it was reported to Board that savings of £1.4m were achieved for Devon and Cornwall Police contributing to the savings required to achieve a balanced budget for 2024/25. SWPPS supports Devon and Cornwall Officers in undertaking regular contract monitoring meetings with key suppliers. KPIs are used to assess performance indicating where improvement is required.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendation(s) made.



# Improving economy, efficiency and effectiveness area for improvement (continued)

## Area for improvement: Improving Force Performance

**Key Finding:** Work continues to fully address the two remaining HMICFRS causes of concern. We have concluded that the significant weakness in arrangements reported in our previous year's Auditor's Annual Report is sufficiently addressed and raise an improvement recommendation to support ongoing arrangements.

**Evidence:** We observed good grip and control during 2024/25, and continuing into 2025/26, over performance improvement and the wider driving up of standards. HMICFRS also reported good progress in addressing the causes of concern and that it is sufficiently reassured by the Force's plans to continue improving. Progress in addressing all HMICFRS recommendations, as well as preparedness for HMICFRS inspections, including PEEL 2025-2027, is overseen and monitored by the Force Strategic Legitimacy Board and with detail review undertaken by the Deputy Chief Constable's Governance Board.

The PCC holds the Force to account for delivery of the Police and Crime Plan and improving policing services. The PCC Chairs the Accountability Board and selects areas of activity and performance to scrutinise in detail, requiring the CC to explain current performance and plans to make improvements where required. Since April 2025, the PCC also publishes a statement on their website describing the levels of assurance in terms of performance and quality of improvement plans. For August 2025, the statement confirmed the PCC was assured with current performance following the Force removal from HMICFRS Engage status of monitoring and also assured that the Force has plans and strategies to address the remaining 27 Areas for Improvement (AFIs) and recommendations (these include those to address the residual causes of concern) in preparation for the PEEL 2025-2027 inspection. The PCC also reports satisfaction regarding the Force's ongoing improvement to the Police and Crime Panel within the Performance Scorecard Reports to each meeting.

Each Force in England and Wales has a nominated HMICFRS Force Liaison Officer (FLO). Devon and Cornwall Police's FLO held a surgery at the end of October 2025 to review all outstanding AFIs and recommendations. Eight were signed off or agreed as ready for sign off, 12 identified as having potential for sign off with reality checking of additional evidence during HMICFRS fieldwork in January 2026. Remaining AFIs/recommendations currently have insufficient evidence to support sign off with cross cutting issues identified as inhibitors to progress. In response the Force has initiated Operation Resolve to ensure ongoing progress. Remaining AFIs have been linked to existing risk areas within the Force Management Risk Register. Risk management arrangements contribute to wider oversight of work in train to address HMICFRS recommendations.

**Impact:** Concerns in relation to force performance may threaten public confidence. Continued grip of sustained performance improvement is key to retaining and further increasing ongoing confidence in the Force.

# Improving economy, efficiency and effectiveness area for improvement (continued)

## Area for improvement: Improving Force Performance (continued)

Summary HMICFRS PEEL 2023–25 (Police effectiveness, efficiency and legitimacy), published 11<sup>th</sup> July 2024:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Preventing crime	Police powers and public treatment	Recording data about crime	Responding to the public
		Protecting vulnerable people	Managing offenders	Investigating crime
		Developing a positive workplace	Leadership and force management	

## Improvement recommendation

- The CC should:
- Maintain focus on fully addressing HMICFRS’s remaining two causes of concern and outstanding Areas for Improvement and recommendations
  - Maintain grip on delivery of wider sustained performance improvement.



# **05 Summary of Value for Money Recommendations raised in 2024/25**

# Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Relevant to	Management Actions
IR1	<p>The CC should:</p> <ul style="list-style-type: none"><li>• Maintain focus on fully addressing HMICFRS’s remaining two causes of concern and outstanding recommendations reflecting areas for improvement held on the HMICFRS portal.</li><li>• Maintain grip on delivery of wider sustained performance improvement.</li></ul>	Improving economy, efficiency and effectiveness (pages 21-22)	CC	<p>Actions:</p> <p>Ongoing oversight and action plans to address the outstanding causes of concern are in place. The Force PEEL inspection is in January 2026 where the causes of concern will be reassessed.</p> <p>Responsible Officer:</p> <p>Deputy Chief Constable</p> <p>Due Date:</p> <p>ongoing, reassess after PEEL in January 2026</p>

# **06 Follow up of previous Key recommendations**

# Follow up of 2023/24 Key recommendation

	Prior Recommendation	Raised	Progress	Current status	Further action
KR1	<p>To enable the Force to achieve its overarching ambition to deliver effective policing services to its community alongside addressing the remaining two causes of concern raised by HMICFRS to facilitate exit from HMICFRS enhanced scrutiny arrangements, Devon and Cornwall Police should continue to respond to HMICFRS findings and the Engage process with:</p> <ul style="list-style-type: none"> <li>• a particular focus on improvements required to exit HMICFRS' causes of concern in relation to crime data integrity and investigating crime, and</li> <li>• continuing to appropriately resource and oversee the ongoing suite of actions to respond to HMICFRS alongside delivering wider improvement.</li> </ul>	2022/23	<p>On 30 July 2025 HMICFRS confirmed its decision to return the Force to the default phase of monitoring, which is known as Scan. The decision was based upon improvements demonstrated at Policing Performance Oversight Group meetings and further inspection activity. Whilst HMICFRS has kept open two of the four causes of concern raised, it stated the Force has continued to address these by improving its crime recording standards and the quality of its investigations. But it still has more work to do before these causes of concern can be closed.</p> <p>However, HMICFRS is reassured by the plans that the force has put in place to continue making improvements. HMICFRS therefore returned the force to Scan, with immediate effect. HMICFRS will continue to monitor the force's progress as part of its PEEL continuous assessment programme.</p>	In progress, replaced with improvement recommendation.	Improvement recommendation raised to support continued focus on addressing the remaining two causes of concern as well as delivering wider ongoing service improvement.



# 07 Appendices

# Appendix A: Responsibilities of the Police and Crime Commissioner (PCC) and the Chief Constable (CC)

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare 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. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the PCC's and the Chief Constable's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the PCC and Chief Constable will no longer be provided.

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



# Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the PCC’s and CC’s Value for Money arrangements

## Phase 1 – Planning and initial risk assessment


As part of our planning, we assess our knowledge of the PCC’s and CC’s arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

## Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

## Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the auditors as follows:**

**Statutory recommendations** – recommendations to the PCC and CC under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

**Key recommendations** – the actions which should be taken by the PCC and CC where significant weaknesses are identified within arrangements.

**Improvement recommendations** – actions which are not a result of us identifying significant weaknesses in the PCC’s and CC’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

## Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to the Police and Crime Panel
Interviews and discussions with key stakeholders	External review such as by CIPFA
Progress with implementing recommendations	Regulatory inspections such as from HMICFRS
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion



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