

Official
FOIA – Open**Independent Audit Committee**Meeting: **Wednesday 2nd April 2025, 9:30 am – 12:30pm**

Venue: Microsoft Teams

AGENDA**1. Election of Chair**

To be presented by Robin Wheeler

1a) Election of Vice Chair

To be presented by the Chair

[FOIA - Open]

2. Apologies for absence

To record apologies for absence received from members.

3. Declarations of Interest, Equality and Health and Safety Obligations

To receive new declarations by members of (a) personal interest [including their nature] and (b) prejudicial interests and to remind members of their responsibility to consider equality and health and safety in all their decisions.

4. Minutes

[FOIA - Open]

To Confirm the open minutes from the previous Independent Audit Committee.

5. Action Log

[FOIA - Open]

To review the action log and receive updates from ongoing actions.

To be represented by the Chair

6. Significant Committee Business [Verbal]

[FOIA - Open]

To be presented by the Chair

7. Internal Audit Quarterly Report (SWAP)

[FOIA - Mixed]

To be presented by Charlotte Wilson

a) Internal Audit Quarterly Report

[FOIA – CLOSED]

b) External Assessment QIAP- carried forward to June's Meeting

[FOIA – OPEN]

c) Internal Audit Charter and mandate 2025/26

[FOIA – OPEN]

8. External Audit Quarterly Report

[FOIA - Open]

To be presented by Grace Hawkins

9. Statement of Accounts Preparation

[FOIA - Open]

To be presented by Robin Wheeler

10. Risk Management Update Dorset

[FOIA - Open]

To be presented by Teri Roberts

11. Risk Management Update Devon & Cornwall

[FOIA - Open]

To be presented by Phil Rigg

12. Draft Annual Governance Statement Devon & Cornwall OPCC

[FOIA - Open]

Not Protectively Marked
FOIA – Open

To be presented by Fran Hughes / Nicky Allen

13. Draft Annual Governance Statement Devon & Cornwall Police [FOIA - Open]
To be presented by David Wilkin

14. Draft Annual Governance Statement Dorset OPCC [FOIA - Open]
To be presented by Simon Bullock / Julie Strange

15. Draft Annual Governance Statement Dorset Police [FOIA – Open]
To be presented by Neil Butterworth

16. Police and Crime Commissioner's Commissioning Intentions – Devon and Cornwall [FOIA -Open]
To be presented by Alison Hernandez / Nicky Allen

17. Audit Action Report [FOIA - Open]
To be presented by Robin Wheeler
Appendix A Audit Action Report April 25 [FOIA – Closed]

18. Verbal Update by the Chief Constable / PCC (Open Invitation) D&C
To be presented by the PCC/Chief Constable

19. Verbal Update by the Chief Constable / PCC (Open Invitation) Dorset
To be presented by the PCC/ Chief Constable

20. Feedback to Corporation Sole [FOIA - Open]
To be presented by the Chair

Attendance

Tom Grainger (TG)	Chair
Gordon Mattocks (GM)	Committee Member
Phil Rook (PR)	Committee Member
Rachael Tiffen (RT)	Committee Member
Mark Taylor (MT)	Committee Member
Steve O'Connell (SO)	Reserve Member
Lucinda Hines (LH)	Head of Technical Accounting Alliance
Neal Butterworth (NB)	Chief Financial Officer (Dorset)
Jo George (JG)	Acting Head of Audit and Insurance Alliance
Robin Wheeler (RW)	Strategic Alliance Head of Finance
Simon Bullock (SB)	Chief Executive, OPCC Dorset
Julie Strange (JS)	Treasurer (OPCC Dorset)
Nicola Allen (NA)	Treasurer OPCC D&C
David Wilkin (DW)	Director of Finance and Resources, Devon & Cornwall
Hayley Denham (HD)	Policy and Projects Officer (OPCC D&C) – minutes
Teri Roberts (TR)	Strategic Risk Manager Alliance Finance
Phil Rigg (PR)	Planning and Performance Manager
Charlotte Wilson (CW)	Assistant Director (Emergency Services), SWAP
Tracey Kirkpatrick (TK)	Principal Auditor, SWAP
Grace Hawkins (GH)	Director, Grant Thornton

Apologies:

Not Protectively Marked
FOIA – Open

Amanda Pearson (AP)	Chief Constable, Dorset
David Sidwick (DS)	Police and Crime Commissioner, Dorset
Alison Hernandez (AH)	Police and Crime Commissioner, Devon & Cornwall
Frances Hughes (FH)	Chief Executive OPCC Devon & Cornwall
James Vaughan (JV)	Chief Constable, Devon & Cornwall
Rachel Farrell (RF)	Deputy Chief Constable, Dorset

The Public Sector Equality Duty (PSED) as set out in **section 149 of the Equality Act 2010** requires public bodies to have **due regard** to the need to:

Eliminate unlawful discrimination, harassment, victimisation and any other prohibited conduct prohibited by the Act; and

Advance equality of opportunity between people who share a protected characteristic and people who do not share it; and

Foster good relations between people who share a protected characteristic and people who do not share it.

Protected Characteristics are age; disability; gender reassignment; pregnancy and maternity; race (including ethnic or national origins, colour or nationality; religion or belief (including lack of belief); sex and sexual orientation.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open



Independent Audit Committee
Wednesday 04th December 2024, 09.30 am - 12.30 pm.
Via Microsoft Teams

Minutes (Draft)

Attendance

Tom Grainger (TG)	Chair
Gordon Mattocks (GM)	Committee Member
Phil Rook (PR)	Committee Member
Mark Taylor (MT)	Committee Member
Steve O'Connell (SO)	Observer
Karen James (KJ)	Head of Alliance Audit, Insurance & Strategic Risk Management
Lucinda Hines (LH)	Head of Technical Accounting Alliance
Jo George (JG)	Senior Audit Manager
Robin Wheeler (RW)	Strategic Alliance Head of Finance
Neal Butterworth (NB)	Chief Financial Officer (Dorset)
Julie Strange (JS)	Treasurer (OPCC Dorset)
Alison Hernandez (AH)	Police and Crime Commissioner, Devon and Cornwall (Item 15 only)
Nicola Allen (NA)	Treasurer OPCC D&C
Frances Hughes (FH)	Chief Executive OPCC D&C (Item 5 only)
David Wilkin (DW)	Director of Finance and Resources, Devon and Cornwall
Hayley Denham (HD)	OPCC and Minutes
Charlotte Wilson (CW)	Assistant Director (Emergency Services), SWAP
Grace Hawkins (GH)	Director, Grant Thornton
George Amos (GA)	Public Sector Audit Manager, Grant Thornton

Apologies

Rachael Tiffen (RT)	Committee Member
Simon Bullock (SB)	Chief Executive, OPCC Dorset
Jim Colwell (JC)	T/Chief Constable, Devon & Cornwall
Amanda Pearson (AP)	Chief Constable, Dorset
Tracey Kirkpatrick (TK)	South West Audit Partnership
David Sidwick (DS)	Police and Crime Commissioner, Dorset

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

04/24/01 Apologies for absence

As recorded above. The Chair welcomed DW to the meeting as it is his first attendance following his appointment as Head of Finance for Devon & Cornwall Police.

04/24/02 Annual Declarations of Interest, Equality and Health and Safety Obligations [FOIA – Open]

The Chair invited declarations of interest. No declarations were made.

04/24/03 Minutes of the meeting June 25, 2024 [FOIA – Open]

The minutes were agreed as an accurate record.

04/24/04 Action Log [FOIA – Open]

The open action log was reviewed, and updates were received for ongoing actions below.

Action 306 NB gave a progress update on performance information relating to vetting standards. The KPIs are still being produced. NB planned to bring them to today's Committee meeting but has asked to circulate them afterwards. A deadline to circulate them by the March 2025 meeting was agreed.

Action: NB to circulate KPIs before the April IAC meeting.

04/24/05 Significant Committee Business [FOIA – Open]

FH informed the Committee that the Commissioner has made a mandatory referral to the IOPC regarding the Acting Chief Constable for Devon and Cornwall in relation to allegations of misconduct. There was an assessment of the alleged conduct as 'potentially' gross misconduct, so a suspension was appropriate. The IOPC undertakes investigating such matters, as the OPCC has no power to investigate allegations.

This situation is unprecedented. Temporary Deputy Chief Constable Dave Thorne is covering the role in a manner similar to providing holiday cover. A longer-term solution is being investigated. As Monitoring Officer, FH is satisfied that all necessary steps have been taken, including informing the Police and Crime Panel.

FH had informed the Chair of this Committee as soon as practicable of this decision.

TG noted that a timescale can't be placed upon the situation but asked how long T/DCC Thorne can act up before other arrangements need to be made. Legally there is no limit, but FH stated they hope to move the situation forward by the end of the week. The situation is further complicated by the substantive Chief Constable suspension.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

TG asked to be kept informed. DW offered assurances that the usual governance continues in the Force Executive.

TG commented on the helpful meeting held with SWAP to review the ICT audit report, and the recommendations for improving ICT projects in the future.

TG raised that PSA have announced that audit fees will rise by 9.5%, this was originally proposed for new audit work. The responses to the consultation were interesting, the feedback around the increase in fees from the opted in bodies was that half found the fee raise too high; half support them.

TG stated that an extra meeting of IAC has been added on the 19 February 2025 to receive the audited 2023-24 accounts before the backstop date of 28 February 2025.

As it was her last meeting, TG formally thanked KJ for her work with IAC. She has played a vital role in forming the committee and its predecessors since 2012. He recognised her work behind the scenes in supporting the committee along with her wider work. He thanked her on behalf of the Committee and wished her well in her retirement.

04/24/06 Internal Audit (SWAP) [FOIA –Open]

CW introduced the quarterly update report. Eight audits have been finalised and 2 have resulted in a limited assurance opinion. Details are provided in the closed papers. The plan is progressing well with the exception of the ICT change management audit. Q1 work is complete. Q2 is completed or at or nearing reporting stage. Q3 work has commenced so the position is strong in terms of progress. CW invited questions.

GM asked a question about planned changes to the audit plan and why SWAP had agreed to bring forward the fleet unit interface review to meet force time scales for assurance.

JG stated the audit had been brought forward to help maintain the momentum of the ERP project ready for it to be integrated. Testing has started but it will bypass controls within the ERP fleet unit interface so an opinion can be given before further testing can go ahead.

RW stated that due to the way the programme has been designed from fleet to the ERP system the controls must be robust as this is a totally new system. If we don't believe the fleet system is capable then we will need to try a different method.

PR stated he was pleased to have the link to audit board through PowerBi and asked for an update on the new chief executive of SWAP.

MT noted that progress against the work plan was good and asked if there will be any delay in booking the audits or delivering the reports. He also asked what the difference between a limited assurance and reasonable assurance was, as the difference appears subtle.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

CW stated that all is progressing smoothly with audit booking and report production, and where there may be delays JG is very helpful. The limited and reasonable assurance is very close and is decided in a case-by-case basis. Once actions are completed assurances tend to be closed as a reasonable level of assurance.

A new SWAP Chief Executive has been appointed. His name is Richard Clark, his official start date will be the 24th of February 2025 and he hopes to attend the next meeting of IAC to introduce himself.

There is also an Executive Director vacancy, which will not be advertised until the new CEO has commenced in post.

PR asked how the risk of these vacancies will be mitigated.

CW assured the committee that the audit work for the forces will not be impacted.

TG asked CW to make a comment on the likely impact of the new global standards and code of practice.

CW stated that SWAP have been reviewing their processes and documentation to ensure that they are compliant with the new standards when they come into force. She was reticent to make a detailed comment until the code was officially released. Some training videos will be used to discuss the new standards which contain general information for all public sector bodies, but SWAP will also be looking at producing a version specifically for police forces to cover the code.

04/24/07 Internal Audit Plan for 2025-26 (SWAP) [FOIA –Open]

CW presented the 2025/26 internal audit plan. The plan has been updated to suit the forces' governance processes and will be updated to fit the changing risk landscape, through the year.

The proposed audit areas have been put forward as a result of horizon scanning, discussion with senior managers and a review of risk registers. The list doesn't preclude new audits, the committee or senior managers can suggest other areas to audit. The suggestion would then be considered by SWAP in conjunction with the S151 officer and added a relevant priority.

SO asked about gaps in coverage in internal audit. He also asked about the impact of potential financial savings that Dorset will have to make over the coming years

CW explained that by logging into Auditboard progress on audits and pipeline audits can be viewed. Coverage on FMS and HMICFRS is also shown.

Regarding savings, that particular risk is on the audit horizon, and there is awareness of the scale of that risk. It will be picked up with the s151 officers when appropriate and a decision made on who would be best to lead on the audit.

GM asked about proposed audit coverage for fixed penalty notices in Devon & Cornwall as they outsource the functions of driver awareness training and fixed penalty

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

notices. Dorset does not currently do this. He also asked whether there is merit in SWAP examining the contract to see if it is delivering what is required. He also sought clarification on some of the follow up audits.

NA stated that with regard to cash handling in custody, the previous Director of Finance requested a repeat audit because to ensure the recommendations had become embedded and were working effectively. The policy management review was because there were a lot of policies out of date, and this is still the case. NA was aware of this so asked for the review to be repeated so she could understand why compliance had gone backwards and to ensure that work remained within policy and governance arrangements.

MT stated that IAC need to be clear that there is adequate coverage across key areas. He would like more detail on the areas of focus and the risk assessment on IT. He would also like some assurance that items that were picked up in the annual governance statement have been given due consideration.

JG stated that the AGS has been included.

Action: CW stated she would like to adjust this process in relation to ICT audits and agree key areas for examination with the S151s and bring these back to the next meeting.

The day rate for audit days is £398 and there are around 331 days a year. There are a range of provision across police force partners. CW is benchmarking the size of audit plans with other forces to see how plans in Devon and Cornwall and Dorset compare and she is willing to bring that information back to the Committee.

MT agreed that this would be helpful.

Action: CW to feedback the outcome of the audit provision benchmarking exercise to the Committee.

CW said an examination of the driver awareness / fixed penalty notices contract could take place, depending on how much time is left on the contract, so she will look at this.

Action: CW to consider examining the Devon and Cornwall Driver awareness /fixed penalty notice contract.

TG Asked GM to provide feedback on the special meeting the committee held on the IT audit.

GM stated a separate meeting was held between the committee and the SWAP auditor who undertook the ICT audit. The audit was a response to a request from the Devon and Cornwall Deputy Chief Constable to understand the root cause of issues experienced during the implementation of ICT projects. The main issue that was identified was that there was a lack of learning from previous project failures. There were also some issues around divergent opinions emerging during the process that could have been dealt with at the beginning of the project. There were also some

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

differences of opinion surrounding the most appropriate level of data quality to be accepted into the new system.

A repository of past learning should be established but a process should be required around this to define at what point during the beginning of a new endeavour this should be referred to.

TG added that the lessons learned from any major audit should be considered in wider projects, not just in the area that was audited. The extraordinary meeting was very successful and provided the Committee with a good insight and assurance.

04/24/08 External Audit – Grant Thornton [FOIA - Open]

GH introduced her reports. An opinion was issued on 21/22 Dorset audit to the last Committee. That financial year has been closed and work progresses on 23/24 accounts.

The intention is to complete the field work and reporting by the end of January 2025 to enable reporting to IAC in February 2025, thereby meeting the February 28th backstop date.

GH thanked LH and her team for their continued assistance during a very busy time for them.

GH stated that both of the value for money reports are complete. The reports give a commentary on VFM for both forces and are produced by VFM experts alongside the usual audit team.

D&C had a key recommendation in the report in line with the HMIFRS inspection as the Force is still in Engage. Work is underway to exit Engage however two areas remain a cause for concern and the audit will continue to track these areas.

PR thanked GH for the report. He stated that it provided a great deal of detail and assurance. The RAG rating table is useful but can be misleading, it needs to be read in conjunction with the detail provided below it in the report.

GH is aware of this issue and has fed it back to the VFM team.

04/24/09 Interim Auditor's Annual Report – Dorset Grant Thornton [FOIA - Open]

Dorset have a positive report with no significant concerns. There is one improvement recommendation in relation to work on identifying savings and financial sustainability improvements. Improvement recommendations are given to support work that is already taking place.

MT Asked what the impact of project Evolve may be, the challenge being between the savings being made and the activities to risk assess the impact of those efficiencies.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

NB stated Project Evolve covers almost every area of force business and scrutiny of savings and savings plans and includes organisational change. The operating model is changing the way business is carried out; the impact assessments and risk assessments are key. Each area of Force business is examined to identify where it sits in terms of priorities, organisational risk, to identify areas where risk can be reduced.

SO thanked GH for her clear report and information.

TG commended LHS team on their work.

04/24/10 Budget Preparation Update [FOIA – Open]

RW presented his paper. He noted that the paper has also gone to the joint executive board for Devon and Cornwall. It outlines a policy and framework for constructing a medium-term strategy over 4 years for budgets. It looks at how last year's budget was put together, taking into consideration council tax precept raises, and major factors such as the staffing uplift.

Dorset produced a deficit; D&C reached a balanced position with mitigations as to how that could be achieved. Both strategies were prepared on a prudent basis. There are several factors to consider this year in budget preparation, there have been two significant pay awards and the funding mechanism for that is not clear. Inflation is still a factor and price increases in IT software is causing significant increases in their budgets for ICT equipment.

There is uncertainty as to how the uplift programme will be funded. The Government has promised 13,000 new officers and it is unclear how they will be paid for. Settlement figures are awaited and the Police and Crime Panel meetings are at the end of January where the council tax precept will be set.

PR asked whether the NI increases would be paid through the treasury.

RW said it looks likely that the NI increase will be fully funded, but there is no detail available from Government on this yet.

PR asked what is the exposure to contracts in terms of NI increase? Are the contract costs likely to increase.

RW is aware and the increases are expected and budgeted for, but we are not sure whether it will cover it all.

NA gave an update to the Committee on a meeting she attended with JS and the Home Office. They were informed clearly that they will be fully reimbursed by the Government, and they understand the problems with funding via the funding formula. Contractors have been contacting the force already to discuss the impact of rising staff costs.

GM drew attention to the grant and precept cap, which are assumed to be increasing in 2027/28, and asked if there is an explanation for that assumption.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

RW explained that an assumption was made that £10 was the core referendum limit for council tax, although it has been higher in recent years. The 10% assumption was felt appropriate by the S151s. The expected spending review will be in late spring 2025, so a pragmatic and prudent set of assumptions must be made.

NA stated that Dorset didn't want to look at levels of savings that may not be needed, so a target of 4% was used, however it is a long way in advance and the final level of savings needed unclear.

TG asked about the funding formula. Has there been any statements about lobbying on the funding formula, and asked if it was being taken seriously by Government.

NA stated that the Home Office are aware of the issues, but it is not a current priority.

03/24/11 Fraud and Corruption Investigations (Inc. NFI) report [FOIA – Mixed]

JG presented her paper on fraud and corruption investigations. She stated that regular overtime and high expenses claimers are fed into PSD so there is an awareness and monitoring. The next set of NFI matches will be coming out at the end of December 2024 and the existing matches will be kept open for 7 months so that they can continue to be finalised. The outstanding NFI matches related to pensions overpayments and are being managed by the pension's provider.

MT stated this provides comfort that forces are strong in terms of processes and procedures and enquired whether full recovery of the pension overpayments were likely to take place.

JG stated there is an audit trail on the NFI database and although it is not our responsibility to take action to recover the money we will continue to monitor and chase progress updates from the pensions provider. There is no reason why full recovery should not be made.

04/24/12 Audit Action Report [FOIA – Mixed]

RW presented his paper, highlighting adjustments to the table at 2.1 in the report. The amendment had previously been circulated to the IAC members.

There was a discussion around the audit actions and progress on them.

There are a couple of actions on clinical governance where there is a partnership with the NHS. There are some new leaders in the NHS who are working with the forces so a couple of extensions have been requested.

RW asked JG if action 2 needed an extension and JG confirmed that it will need to be extended.

RW The action on network boundaries has been overdue for a long time so what is being done to mitigate the situation continuing.

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

JG stated this issue was recently raised at the Technologies Board and that she is waiting for the Technology Board to agree the extension date.

MT noted that this recommendation is overdue by 2 years and asked how the situation was being managed.

NB said there is a lot of work to be done on this issue and we are looking at it. The Technology Board provides oversight of these actions.

DW stated that there has been a lot of work ongoing on this issue and the work on the ground is more positive than this appears.

KJ highlighted the extension to audit action 3449 that the Committee needed to consider as the owner of the audit extension was the author and lead for the paper.

TG noted some of the audit actions are long overdue and sought clarification that the underlying risks were still being managed pending the action being completed.

NB stated this has highlighted that having moved away from the outstanding audit actions going to the ACCs board it seems that they are seen to be being considered by IAC but there still needs to be an internal reporting procedure.

DW said that being new to the organisation he was unclear of the reporting process. It is a useful prompt to check because these actions should be primarily being managed within the organisation then assurance coming back to this Committee. IAC should not be taking the lead.

PR stated that it is helpful that the issue has been identified.

JG noted there used to be a standard quarterly report to Resources Control Board, but this seems to have stopped.

Action: NB and DW to review the process for managing overdue audit actions and bring back to the next meeting.

04/24/13 Treasury Management Half Year Report [FOIA – Open]

NA presented the treasury management midyear report highlighting how the bank interest rate effects D&C as they have money invested. Investments are performing better than expected as the bank interest rate hasn't fallen as fast as anticipated.

PR noted when comparing Dorset and D&Cs reports the way loans were shown was different. He asked how many loans D&C have and is there a breakdown of when they are staggered.

NA stated she could include this detail next time.

SO asked what is the internal borrowing for D&C and is the benchmarking different between Dorset and D&C.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

NA replied the £49 million internal borrowing is historic for capital programme purposes. D&C has been fortunate to be able to borrow internally but will eventually need to go externally.

LH explained the difference in benchmarking is around diversification of funds. Funds are diversified; some are very liquid, but longer term investments are taken if there is an opportunity.

GM noted Arlingclose are the treasury management advisors and requested sight of any advisory/guidance documents that are provided so IAC could consider these alongside any decision made by the s151 officers.

PR said he feels that assurance is more valuable from the S151s rather than other advisors.

MT felt a 3-line assurance is good and having several sources of assurance gives a better picture.

Action: NA to provide some advisory documentation from Arlingclose for the Committee

04/24/14 Treasury management Half Year Report - [FOIA – Open]

JS presented her report. There has been no new borrowing. Cashflow is good, Dorset has more cash than anticipated. Performance is in line with other forces. Dorset probably won't need more borrowing until 2026/27. Dorset try to diversify their funds through unsecured funds which gives diversity.

04/24/15 Devon and Cornwall Report and Draft Strategies [FOIA – Open]

NA Presented her three strategy documents. All strategies come to IAC and then to the Resources Board with IAC's comments for approval by PCC. The figures are draft and will be updated when budgets are finalised. The reserve strategy has changed this year and there is now a reference to riot compensation.

In relation to Minimum Revenue Provision (MRP) – there has been an incident where another force omitted around £15.7 million MRP from their published accounts. This has led to other forces carefully checking their calculations and a request from the national finance lead for chief constables to check our calculations has been received. Although the calculation for MRP should be carried out by OPCCs the forces need to make sure they are comfortable with the MRP calculation as well.

TG asked if NA has checked for any hidden issues.

NA responded that Dorset have reviewed theirs and that NA and DW will be checking D&C.

MT asked why is D&C's interpretation of calculating the MRP different.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

NA we have always used the equal instalment method but this has been changed in our treasury management strategy. D&C are using the straight-line method but what method will depend on the level of borrowing that takes place and the life of the asset.

PR asked if D&C had considered an expert review across the 2 areas.

NA wondered whether it might be a good idea to get SWAP to look at how MRP is managed.

JS stated this was an interesting suggestion. In Dorset borrowing excluding PFI doesn't go back that far so there are no complications of pre 2008 borrowing. The calculations are simple and easy to track, but thinks the suggestion, particularly in relation to PFI is interesting.

Action: NA and JS to consider an independent review of MRP calculations.

NB confirmed that in relation to PFIs, independent reviews had taken place previously and raised no issues. There will be another independent review.

04/24/16 Dorset Report and Draft Strategies [FOIA - Open]

JS presented her draft strategies which are consistent with previous years. They all include draft figures which may change. Depending on the decision on MRP it may be amended.

PR stated that reserves are decreasing, and asked how that is going to be replenished.

JS agreed it is concerning. There is a budget to increase reserves this year, with maintaining reserves above 3% through project Evolve.

Minimum Revenue Provision is a specific element which is governed by statutory guidance on calculation. There are several methods that can be used. Dorset have looked at using the annuity method, as they are questioning whether the asset life method is appropriate. The value of money over time has an impact, so Dorset feel the annuity method is preferred for assets with a long life.

MT stated that he though the proposed approach was sensible.

TG stated the issue is balancing the interests of tax payers over long periods against simplicity but thinks the annuity approach is more equitable.

TG thanked the report authors for the clarity of their reports.

04/24/17 Update on the ERP Optimisation Programme [FOIA – Open]

RW gave an update on the programme and governance arrangements for the ERP project. Testing is taking place to ensure the programme works as intended., which work will continue and roll into next year, and then the new system will be rolled out;

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

eventually moving towards being cloud based. Alexis Poole is managing the Project Board, that then reports to the Strategic Change Board so there is a lot of scrutiny and governance.

TG asked for assurance that the deliverables are detailed.

RW stated within each category there has been a full review and broadly grouped them into key themes. There could be 15-20 very specific things that we are working towards. There is quite a bit of detail below that which he is happy to share with the Committee if required.

TG asked how much detail goes to the Board and Resources Board.

RW confirmed all the details go to the Boards.

MT enquired on what contribution is this making to efficiencies savings.

RW replied that once the solution has gone live, we can really test whether the planned efficiencies are being delivered which will be reported to the Board. Officers are working with an external partner which is helping get full value from the asset.

GM asked is this regularly updated to take account of what is happening on the ground.

RW confirmed it is constantly reviewed so something can be removed if it is no longer needed.

TG said he would consider the information provided and come back to RW if IAC require any further assurance.

04/24/18 Chief Constable / PCC (Open Invitation) – D&C [FOIA – Open]

AH attended at 11.45 to give an update on the unprecedented situation in D&C. She stated that D&C are in the very sad situation of having two Chief Constables on suspension. She gave assurance that the OPCC are taking advice from legal services, HMIFRS and the College of Policing.

She hoped the position will be much clearer next week. AH apologised to the Committee for not informing them of the decision to suspend the Acting Chief Constable sooner.

D&C is still in the Engage categorisation by the HMICFRS and need to drive the pace on improvement, and will be looking at how to do that.

AH provided an update on the anticipated timelines for the investigations although these are outside of her control. AH's main concern is getting the budget set so NA and DW will be working through that robustly to enable AH to set the council tax precept.

TG sought clarification on four areas of concern.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

- 1 The impact on governance processes.
2. Impact on morale
- 3 Impact on the improvement programme
4. Costs, direct and indirect.

MT thanked AH for update. He stated that risks and impacts need to be assessed to ensure that this isn't undermining governance structures.

PR stressed the need to continue momentum and stability around that.

RW said the suspension has had a big impact on the staff, but everybody continues to work as they would always do.

AH provided the following response; In relation to governance, the decision that she'll make next week will strengthen the governance in place. The tax payers will be paying for 3 CCs on full pay. AH has written to the Home Office to request assistance financially. She has asked for other assistance and support and is keeping the Home Secretary up to date on what is going on.

As the OPCC have no power of investigation there was no choice but to go to IOPC and AH has also discussed the speed of investigations.

In terms of public relations, some matters remain confidential but after next week, it should be possible to disclose some more information. Often issues arise before we are able to comment.

TG said there was no need to apologise for the comparative slowness of notifying IAC, it is understood that it is a difficult time and there is a lot to do.

DW added that the head of Communications for the Force is taking part in all discussions and the Force Executive are still focused on getting out of Engage and progression.

TG invited AH to attend the Committee again to discuss progress with Engage.

AH confirmed she would be pleased to do so, adding there are some positive messages on progress.

04/24/19 Chief Constable / PCC (Open Invitation) – Dorset [FOIA – Open]

Apologies were sent.

04/24/20 Feedback to Corporations Sole [FOIA – Open]

Feedback to corporations sole was noted by KJ.

With no other business, the meeting was closed at 1253.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

After the meeting concluded it was agreed the March meeting date would be moved to 2 April 2025 and that in future meetings, there would normally be one break half way through the meeting.

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**



**Independent Audit Committee
Wednesday 19th February 2025, 09.30 am - 10.30 pm.
Via Microsoft Teams**

Minutes (Draft)

Attendance

Tom Grainger (TG)	Chair
Phil Rook (PR)	Vice Chair
Mark Taylor (MT)	Committee Member
Rachael Tiffen (RT)	Committee Member
Steve O'Connell (SO)	Observer
Lucinda Hines (LH)	Head of Technical Accounting Alliance
Jo George (JG)	Senior Audit Manager
Robin Wheeler (RW)	Strategic Alliance Head of Finance
Neal Butterworth (NB)	Chief Financial Officer (Dorset)
Julie Strange (JS)	Treasurer (OPCC Dorset)
Nicola Allen (NA)	Treasurer (OPCC D&C)
Hayley Denham (HD)	OPCC and Minutes
Grace Hawkins (GH)	Director, Grant Thornton
George Amos (GA)	Public Sector Audit Manager, Grant Thornton

Apologies

Gordon Mattocks (GM)	Committee Member
James Vaughan (JV)	Chief Constable, Devon & Cornwall
Amanda Pearson (AP)	Chief Constable, Dorset
Tracey Kirkpatrick (TK)	South West Audit Partnership
David Sidwick (DS)	Police and Crime Commissioner, Dorset
Alison Hernandez (AH)	Police and Crime Commissioner, Devon and Cornwall
Frances Hughes (FH)	Chief Executive OPCC D&C
Simon Bullock (SB)	Chief Executive, OPCC Dorset
David Wilkin (DW)	Director of Finance & Resources (CFO), Devon and Cornwall

01/25/01 Apologies for Absence

As recorded above.

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

01/25/02 Declarations of Interest, Equality and Health and Safety Obligations [FOIA – Open]

The Chair invited declarations of interest and health and safety issues. No declarations were made, and no issues were raised.

The chair noted the close working relationship between Grant Thornton and police staff. He also thanked those who highlighted the changes to documents as it was very helpful and saved a great deal of reading time. It was agreed that for each Force area, the reports from Grant Thornton would be considered prior to reviewing the officers' reports on financial arrangements.

01/25/03 Financial Arrangements for Devon and Cornwall 2023/24 [FOIA – Open]

NA introduced her reports. She noted that LH highlighting the changes was helpful.

She stated that D&C had a £1.3 million underspend, but most of this had been approved to be carried forward to 2024/25, leaving a very modest underspend of £22,000. General balances are at 4.24% which is quite healthy and gives a degree of reassurance for resilience.

NA added she was pleased to note that there are no unadjusted misstatements that come above the triviality limit.

NA also addressed value for money. D&C has a significant weakness and while the force remains in the Engage process the significant weakness will continue to be shown. The development plan for the AGS also references the process. There is a need to acknowledge that the force is unlikely to come out of the Engage process soon.

It is also positive to see the statement of accounts and resilience considering the leadership challenges we've been facing over the last couple of years.

In commenting on the audit of property valuations, NA stated that although she understands GT must operate within the audit framework, the time and money spent on property valuations makes little impact on the operational outcomes for Devon & Cornwall Police.

In light of the new backstop date for 2024/25 NA hoped the accounts coming back to the Audit Committee and being finalised by November this year.

NA invited questions.

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

PR asked about the new legislative guidance on publishing the 2024/25 accounts before June, previously this was set to be May. What are the two forces planning to do? Will the May deadline be followed?

NA and LH would prefer to get the accounts finished by the end of May as it gives an element of transparency. If meeting that deadline causes too much pressure on the team then the date may slip but they will still be within June timeframes.

RW stated that he did not want the finance team to be working overtime to meet a deadline that isn't there. The team work very hard, so need protecting.

SO thanked NA for clarification around Engage.

MT wanted to discuss Engage, and sought assurance, given the funding difficulties. He asked if the force have the finance to meet the needs that arise from Engage. He also noted that there is some slippage on capital finance and sought assurance around the capital programme and slippage of capital finance reserves.

NA made it clear that the force involvement with Engage has never been around finance for D&C. Money is set aside to enhance improvements needed for Engage. Additional funding from the uplift programme has also been available. Some of the uplift funding was unexpected and that, for example went into an improvement fund for monitoring sexual offenders. The force utilised the money to address that specific issue which resulted in D&C coming out of Engage in that area.

On the issue of capital slippage, it is a challenge each year. A capital Strategies Group with all the heads of service exists. It deals predominantly with vehicles and estates, and there is a change programme with equipment. A deep dive has been carried out on the issue and another is planned. There are always reasons for slippage, but it is looked at closely.

RW added there is money set aside and with new Chief Constable and Finance Manager starting work D&C are in a better position. By the next PPOG in May the force may have moved into a stronger position.

NA gave one other assurance on the resilience of the organisation for 2025/26 as a result of second homes council tax. There is not a need to make as many cuts, D&C is in a slightly stronger position than others.

NA pointed out that there may be some minor changes to the words in the accounts, the Chief Constable is not the *Acting* Chief Constable, it will be replaced with 'Chief Constable'.

TG asked when the report requested by the Committee regarding savings and its impact on governance will be received by the committee. It was agreed the report will come to the April meeting if possible.

Action: NA to bring a report to April's meeting outlining where cost savings have been made and the impact the savings have on governance.

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

01/25/04 Financial Arrangements for Dorset 2023/24 [FOIA –Open]

JS introduced her reports. She also echoed the thanks for the quality of the accounts and thanked the finance team.

JS invited questions.

TG invited NB to add any comments, but he had nothing to add.

MT asked a general question around the AGS. He raised the cost savings that need to be made and would like to know more about the impact of this on control and governance.

TG confirmed the AGS is due to come up in the April meeting, so the Committee is likely to return to this.

N: agreed it is worth returning to this point. He is happy to bring something back to the April meeting.

PR stated that it is good to get the process complete. He also stated that it will be good to see the spending review.

Action: NB to bring a report to April's meeting outlining where cost savings have been made and the impact the savings have on governance.

01/25/05 External Audit Devon & Cornwall – Grant Thornton [FOIA - Open]

GH introduced her papers. She thanked the Committee for holding this meeting to deal with the reports before the backstop date. She stated that all the work is complete and reviewed and that the opinions can be issued later in the day subject to the signing of the documents.

GH also thanked LH and her team for their work and engagement in the process.

GH noted that the value for money work is complete and that those reports were considered by the committee in December 2024, so all of Grant Thornton's responsibilities on the Devon and Cornwall audit are now complete.

The certificates cannot be issued yet as the National Audit Office need to complete their checks of the whole of government accounts, but no issues are anticipated with this as both Forces are below the financial threshold.

GH pointed out there is a great deal of overlap between the reports for Dorset and Devon and Cornwall. D&C were subject to a hot review this year, which is an extra layer of review and scrutiny and has led to some changes. The opinion is unqualified for D&C.

GA introduced the detail on recommendations on appendix B. There was a need to ensure consistency between the floor area and total areas of land and buildings with those used in the external valuer valuation calculations. In addition, it was

Handling Instructions: For Independent Audit Committee use only
FOIA – Open

recommended that greater management challenge is made on the assumptions used by the valuer. LH's team have provided assurances that this is in hand and checks will be completed at the end of the year to help the process run more smoothly in the future.

The second recommendation seeks to ensure the capital team has a clear audit trail of balances of historic losses that are charged to the CIES and a history of movements in the revaluation reserve.

At page 29 of the report are the adjustments in primary statements. Two adjustments were made. The first was to include the revaluations on assets for sale in the CIES, because this is a requirement of the CIPFA code. There is no net effect on the CIES. The second is a change to the balance sheet, where some land assets were counted twice in the fixed asset register. There were no adjustments to the Chief Constable's statements.

TG thanked GH for the clarity of the reports and invited comments and questions but none were made.

01/25/06 External Audit Dorset - Grant Thornton [FOIA - Open]

GH introduced her papers.

For Dorset, the limitation of scope opinion that was on the accounts for 2022/23 for the pension balance remains, due to the lack of the letter from the pension fund auditor. This remains on the opening balance. A letter has been received for this year so GT has been able to verify the position at the end of March 2024, so that qualification will work itself out over the coming years. GH handed over to GA to cover some adjustments and disclosures.

GA stated that he would focus on the recommendations from Appendix B. On the Dorset report there were 3 recommendations. There was a need to reconcile the floor area and total areas of land and buildings in the PPE revaluations work. There were problems reconciling these three items to the calculations from the external valuer. However, LH's team have provided assurances that this is in hand and checks will be completed at the end of the year to help the process run more smoothly in the future.

There is also an issue around presentation on the fixed asset register. There were four separate lines for the PFI asset in the valuation report but in the fixed asset register it showed as one line. There is a recommendation to split that item down into four so it is clearly reconcilable.

The final recommendation dealt with evidence regarding special expenses. There was some difficulty and a delay getting some support on that item due to the way that special expenses evidence is maintained. The process needs to be improved if possible.

Appendix D deals with adjustments to the primary statements. There is one adjustment for the PCC accounts. There was a reclassification between the police

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

grants line and the council tax support grants line. It had a net impact of nil on the income statement overall, but there was a switch between the two lines.

TG raised an issue of principle regarding the appropriateness of the framework that the auditors work within for police bodies particularly around property valuations. He stated that a lot of money and effort was spent on property valuations when the real risks that the public are interested in are around employees overriding controls, IT systems failing or potential fraud. TG invited GH to give her opinion and if this framework isn't appropriate, whether anything can be done to change it.

GH stated that GT share the frustrations as auditors, the public probably would be more concerned about other issues than pensions and property valuation. There is a consultation in process on this subject, GT want to focus on things that matter to the public purse, but auditors are restricted by the FRC and the National Audit Office's Code.

TG asked whether GT as an organisation has made representations to the FRC on this matter. GH stated that they have, and as they are the biggest supplier in the market, they hope their voice will be heard.

PR commented that he agreed; for the taxpayer the audit is focusing on the wrong things. He also added his thanks to everyone for their work and expressed his views that the reports were good.

NA stated she has also been talking to the FRC on this matter.

SO thanked GH for addressing his query around pension liability, there was an unqualified opinion and a qualified opinion, but she has covered that. He also raised a broad point around reconciling the action plan that GA spoke about and the AGS areas for development. He asked if there is correlation between areas for development. GH confirmed that is the case.

TG asked about a point in the report which stated that there is a difficulty obtaining listing for employee changes and asked GH to elaborate.

GH informed the Committee that as part of our testing for payroll auditors receive reports from payroll systems to test back to full time equivalent reports, changes of circumstances and starters and leavers. GT had difficulty in making those reports match the end of year positions. GT needed to make sure that there hadn't been any changes in the source data. There is no need for a recommendation but the committee needed to be aware that GT will liaise with the finance team during planning to ensure the process works next year.

TG asked if there be a limited scope opinion in 2024/25 in relation to the pension assurance issue from 2022/23. GH stated that the limitation will stay on for 2024/25 and will wash out for 2025/26. She anticipated a clean opinion for that year.

NA stated that the FRC deems that any limited qualification will take 3 years to work through statements.

**Handling Instructions: For Independent Audit Committee use only
FOIA – Open**

TG asked a question regarding the date for draft accounts being received. The report notes that GT get the draft accounts in May, but it takes a long time to load them into the portal.

GH suggested it is a timing issue as field work did not start until September.

JS expressed her thanks to GT and stated how disappointed the force and PCC were not to get pension assurance letter from Deloitte for 2022/23 causing the limitation of scope. She is really pleased that GT have been able to get an assurance letter for the following year.

GH introduced the final document for item 6, (6c) - letter of representation. The letter is standard except for the paragraph regarding the limitation of scope.

TG: invited any comment on this item but there were none.

Meeting closed at 10.30.

Independent Audit Committee Decision and Action List							
Action No	Minute Ref/Item Name	Date	Action Required	Owner	Due date	Target For Completion	Remarks
207	02/24/12	26/06/2024	LH to amend the Outturn report to provide more clarity on seized funds.	Lucinda Hines	25/09/2024		Complete: This was actioned immediately after the June IAC Meeting and the changes are shown in the quarter 3 report. IAC will see this change in the next outturn outturn report.
304	03/24/06	25/10/2024	To update the Committee when the ghost employee checks are complete	Jo George	04/12/2024		Complete: The Ghost Employee Checks have now been completed. There is some learning that is being followed up, however no findings to report.
305	03/24/06	25/10/2024	To review the audit Charter taking into consideration the comments and to bring a revised Charter back to the Committee	Charlotte Wilson	04/12/2024		Complete: Audit Charter is being brought to the IAC Meeting on 2nd April 2025. The IA Charter has been reviewed, revised and is presented within the Apr-25 IAC papers for annual review, and endorsement.
309	04/24/04	04/12/2024	NB to circulate KPIs before the April IAC meeting	Neil Butterworth	02/04/2025	18/06/2025	Work is currently underway to develop a performance framework and reporting mechanism for vetting. This will be made available to the Committee as soon as available.

310	04/24/07	04/12/2024	CW stated she would like to adjust this process in relation to ICT audits and agree key areas for examination with the S151s and bring these back to the next meeting.	Charlotte Wilson	02/04/2025	18/06/2025	This process has now begun and discussions in relation to ICT work have taken place at each catch up with the S151s. It has now been agreed that the outstanding ICT review in the 2024/25 plan will be a review of ICT Business Continuity, ensuring the Managed Service Contract is included in this. Further discussions are ongoing in relation to the areas to be covered in 2025/26.
311	04/24/07	04/12/2024	CW to feedback the outcome of the audit provision benchmarking exercise to the Committee.	Charlotte Wilson	02/04/2025	18/06/2025	Unfortunately, I have had very few responses from other Forces to date. I am now in the process of following this up further and plan to update members on this exercise in time for next meeting in June.
312	04/24/07	04/12/2024	CW to consider examining the Devon and Cornwall Driver awareness /fixed penalty notice contract.	Charlotte Wilson	02/04/2025		Complete: This area has been added to the Pipeline for consideration in future audit plans.
313	04/24/12	04/12/2024	NB and DW to review the process for managing overdue audit actions and bring back to the next meeting.	Neil Butterworth & David Wilkin	02/04/2025		Complete In D&C: Reports are going to the Resource Board now on a quarterly basis. Complete: In Dorset, outstanding audit actions will be reported to the Continuous Improvement Board, which is attended by all relevant Commanders and Department Heads to ensure accountability and delivery. The escalation point will be the DCC Board.
314	04/24/13	04/12/2024	NA to provide some advisory documentation from Arlingclose for the Committee	Nicky Allen	02/04/2025		

315	04/24/15	04/12/2024	NA and JS to consider an independent review of MRP calculations.	Nicky Allen & Julie Strange	02/04/2025		
316	01/25/03	19/02/2025	NB to bring a report to April's meeting outlining where cost savings have been made and the impact the savings have on governance.	Neil Butterworth	18/06/2025		During February's meeting this action was discussed with a view to bringing the report to the April meeting. This won't be possible so NB will bring the report to June's meeeting.



Devon & Cornwall Police and The Office of the Police & Crime Commissioner (OPCC)

Dorset Police and The Office of the Police & Crime Commissioner (OPCC)

Report of Internal Audit Activity- April 2025

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Handling instructions: for Audit Committee and senior management consideration only, to be stored securely, and not to be republished or shared without the consent of the Alliance Head of Audit, Insurance and Risk

Unrestricted

Executive Summary

Rolling Opinion



Overall, we can provide a 'reasonable' rolling assurance opinion. Three new limited opinions and three reasonable opinions have been issued.

Progress Since Previous Committee

	Highlights 3 Limited Assurance Opinions 0 No Assurance Opinions 2 Priority One & 16 Priority Two Actions
	Limited Assurances Limited assurance opinions have been given for the Temporary Stores reviews for both Forces and for the Fleet ERP Integration review. Please see Appendix A for further information.
	Significant Risks A significant risk has been highlighted in the DCP Temporary Stores report – see Appendix A for details.
	Plan Progress All 2024/25 Q1 and Q2 work is complete or at reporting stage, except the final ICT review for 2024/25. All Q3 and Q4 reviews are complete; reporting or are in progress, with the exception of Occupational Health and Regional Vetting (see below).
	Plan Changes Due to the unavailability of the lead contact, the Occupational Health review has been deferred to Q1 of 2025/26. The Regional Vetting review remains at scoping stage, awaiting confirmation from the regional CFOs as to whether we should proceed in light of an internal review already undertaken. The remaining ICT allocation has been agreed as an ICT Business Continuity review (to include the managed service contract).
	Profiled Delivery <ul style="list-style-type: none"> 80% of the 2024/25 annual budget is now either complete or in progress. The 4% of the budget not yet started relates to the remaining ICT allocation which is due to commence shortly. The remaining 11% balance is our client liaison budget used throughout the year. Further work has been completed since our last review in improving the granularity of the Forces' rolling plan AuditBoard dashboards in relation to Force Management Statement Assurance Mapping.

Internal Audit Assurance Opinions 2024/25

	Period	YTD
Substantial	0	0
Reasonable	3	10
Limited	3	6
No Assurance	0	0
Total	6	16

Internal Audit Agreed Actions 2024/25

	Period	YTD
Priority 1	2	2
Priority 2	16	32
Priority 3	7	27
Total	25	61

2024/25 Plan Performance YTD

Performance Measure	Performance
Completed	42%
Reporting	12%
In Progress	26%
Scoping	1%
Not Started	4%
Deferred	4%
Client Liaison	11%
Reports Finalised This Quarter	
Audit Name	Assurance
Temporary Stores - DCP	Limited
Temporary Stores - DP	Limited
Fleet ERP Integration	Limited
Asset Disposal - DCP Estates	Reasonable
Asset Disposal - DP Estates	Reasonable
Accounts Payable - Checks	Reasonable
Dorset Police Future Contact System Review	Advisory

Review Feedback

Yes, the audit team demonstrated SWAP's company values:

- Exceed expectations
- Be pragmatic and focus on what matters
- Be innovative and offer creative solutions
- Be visible and responsive

Internal Audit Charter for SWAP Internal Audit Services (SWAP)

Background

SWAP Internal Audit Services are the internal auditors for both Dorset Police and Devon and Cornwall Police (the Force) and the Office of the Police and Crime Commissioner (OPCC) for both areas in line with the Home Office Financial Management Code of Practice for the Police Forces of England and Wales.

This Charter defines Internal Audit's purpose, authority, responsibility and scope of activity and sets out SWAP's position within the Force and OPCC. It explains the nature of the SWAP Assistant Director (chief audit executive), as the Head of Internal Audit, reporting relationship with "those charged with governance" i.e. the Police and Crime Commissioner (PCC) and the Chief Constable. The PCC and Chief Constable are required to maintain an effective internal audit of their affairs by the Accounts and Audit (England) Regulations 2015, which states that a relevant body must "undertake an adequate and effective internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal controls".

The PCC's Chief Financial Officer (CFO) and the Force Director of Finance (DoF) have statutory responsibility under Section 151 of the Local Government Act 1972 for ensuring an effective system of internal financial control and proper financial administration of the PCC's and Force's affairs.

The Financial Management Code of Practice for the Police Forces of England and Wales recommends a Joint Internal Audit Service to cover both the OPCC and Force.

This Charter covers engagement with the; Force Executive, OPCC Statutory Roles, the Internal Audit Group¹, and the Independent Audit Committee².

Purpose

SWAP Internal Audit Services creates, protects, and sustains value by providing the Independent Audit Committee (IAC) and senior management with independent, risk-based, and objective assurance; advice, insight, and foresight, that meets rigorous professional standards.

The internal audit function enhances:

- Successful achievement of the Forces' objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with the Forces' stakeholders.
- Ability to serve the public interest.

¹ The Internal Audit Group consists of the PCC's Chief Financial Officer and the Force Director of Finance for both Forces and OPCCs.

² The Independent Audit Committee performs the function of the board as defined by the Public Sector Internal Audit Standards.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the Institute of Internal Auditors Global Internal Audit Standards™ which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the PCC, Chief Constable and Audit Committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

Commitment to Adherence to the Professional Standards

The Accounts and Audit (England) Regulations, state that: *“A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance.”*

The internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements as well as the Public Sector Internal Audit Standards (PSIAS). The chief audit executive will report annually to the partner audit committee and senior management regarding the internal audit function's conformance with the Standards, which will be assessed through a quality assurance and improvement program, managed and monitored by the SWAP senior management team and the SWAP board.

Mandate

Authority

The PCC, Chief Constable and Audit Committee grants the internal audit function the mandate to provide the audit committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the audit committee. Such authority allows for unrestricted access to the PCC, Chief Constable and audit committee.

The PCC, Chief Constable and audit committee authorises the internal audit function (subject to the appropriate vetting and security requirements for access) to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel and premises pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information. Access extends to partner bodies and external contractors working on behalf of both organisations.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of the Force and OPCC and other specialised services from within or outside both organisations to complete internal audit services.

Independence, Organisational Position, and Reporting Relationships

The chief audit executive will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. The chief audit executive will report functionally to the audit committee and administratively (for example, day-to-day operations) to the Directors of Finance and the Chief Finance Officers (OPCC). This positioning provides the authority and status to bring matters directly to senior management and escalate matters to the audit committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief audit executive will confirm to the audit committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief audit executive will disclose to the audit committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, audit committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the chief audit executive, audit committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee and Internal Audit Group Oversight

To establish, maintain, and ensure that the internal audit function has sufficient authority to fulfil its duties, the audit committee will:

- Discuss with the chief audit executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the chief audit executive has unrestricted access to, communicates, and interacts directly with the audit committee, including in private meetings without senior management present.

- Ensure arrangements are in place to notify the chief audit executive of all suspected or detected fraud, corruption, or impropriety.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the “essential conditions,” described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Endorse the internal audit function’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter [annually] with the chief audit executive to consider changes affecting the organisation, such as the employment of a new chief audit executive / head of internal audit or changes in the type, severity, and interdependencies of risks to the organisation; and endorse the internal audit charter [annually].
- Endorse the risk-based internal audit plan.
- Collaborate with senior management to determine the budgets, qualifications, and competencies the organisation expects in a chief audit executive, as described in the Global Internal Audit Standards.
- Review the chief audit executive’s performance, provide feedback to the SWAP CEO, plus senior management, and the organisation’s CEO.
- Receive communications from the chief audit executive about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established.
- Review of the results of the quality assurance and improvement program annually.
- Make appropriate enquiries of management and the chief audit executive to determine whether scope or resource limitations are inappropriate.

In addition to the duties list above, the Internal Audit Group will:

- Approve the internal audit function’s charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Approve the risk-based internal audit plan.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of the Partner organisation and be able to recognise conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for the Partner organisation or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any Partner organisation's employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, audit committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.

- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to:

- At least annually, submit a risk-based internal audit plan to the audit committee and senior management for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the audit committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in the Partner organisation's business, risks, operations, programs, systems, and controls.
- Communicate with the audit committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the audit committee and senior management [annually] and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Global Internal Audit Standards and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact the Partner organisation and communicate to the audit committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to the Partner organisation's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards. Any such conflicts will be resolved or documented and communicated to the audit committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the audit committee.

Communication with the Audit Committee and Senior Management

The chief audit executive will report [annually] to the audit committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Significant revisions to the internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with The IIA's Global Internal Audit Standards and action plans to address the internal audit function's deficiencies and opportunities for improvement.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the audit committee.
- Results of assurance and advisory services.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Partner organisation's risk appetite.
- Clarification over the responsibility to complete a fraud risk assessment, and presentation of this where responsibility belongs to SWAP.

Quality Assurance and Improvement Program

The SWAP Senior Leadership Team, in collaboration with the chief audit executive, will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

Annually, the chief audit executive will communicate with the audit committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be completed at least once every five years by a qualified, independent assessor or assessment team from outside both SWAP and the Partner Organisation; qualifications must include at least one assessor holding an active Certified Internal Auditor credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organisation, including all the Partner organisation's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the audit committee and management on the adequacy and effectiveness of governance, risk management, and control processes for the Partner organisation.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of the Partner Organisation's strategic objectives are appropriately identified and managed.
- The actions of the Partner organisation's officers, directors, management, employees, and contractors comply with the Partner organisation's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Partner organisation.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Approval/Signatures

Chief Audit Executive

Date

Audit Committee Chair

Date

Chief Executive Officer (SWAP)

Date

Devon & Cornwall and Dorset Police

External Audit Progress Report and Sector Update

Year ending 31 March 2025

17 March 2025



Agenda

1	Introduction & headlines	03
2	Progress at March 2025	04
3	2023/24 Deliverables	06
4	2024/25 Deliverables	07
5	Policing Sector Update	08
6	Wider Sector Update	12
7	Accounting Update – IFRS 16	17

Introduction



Your key Grant Thornton team members are:

Grace Hawkins

Key Audit Partner

T: 029 2034 7542

E: Grace.E.Hawkins@uk.gt.com

George Amos

Manager

T: 0117 305 7780

E: George.WM.Amos@uk.gt.com

Gabriel Calland

Assistant Manager

T: (0)117 305 7696

E: Gabriel.M.Calland@uk.gt.com

This paper provides the Independent Audit Committee with a report on progress in delivering our responsibilities as your external auditors

The paper also includes a summary of emerging national issues and developments that may be relevant to you.

Members of the Independent Audit Committee can find further useful material on our website where we have a section dedicated to our work in the public sector. Here you can download copies of our publications.

If you would like further information on any items in this briefing or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

We continue to bring specialists to our update conversations where appropriate to share any learning from our position as a leading audit supplier to the police sector.

You will also have access to our annual Chief Accountant Workshops and any other networking opportunities we create for the various stakeholders.

Progress at March 2025

Key areas

Financial Statements Audit (Devon & Cornwall and Dorset)

Our audit of your financial statements for 2023/24 is now complete, and we issued an unqualified opinion on 18 February 2025 for Devon & Cornwall PCC & CC and a qualified opinion for Dorset PCC & CC.

In March 2025 we have commenced our detailed audit risk assessment for 2024/25. We will issue a detailed audit plan, setting out our proposed approach to the audit of the 2024/25 financial statements in advance of the Independent Audit Committee in June 2025.

We hope to receive the draft financial statements by the middle of June 2025, however we are conscious that the statutory deadline for draft accounts production is now 30 June 2025. We plan to commence our audit work on these draft financial statements from mid June 2025.

We will report our work in the Audit Findings Report and aim to give our opinion on the Statement of Accounts following the December 2025 Independent Audit Committee, on both sets of financial statements for both forces.

Value for Money (Devon & Cornwall and Dorset)

We aim to complete all 2024/25 value for money audit reviews by 31 December 2025.

From current trends around cost pressures and service demand, we anticipate that risks around financial sustainability and reserves will require consideration across most value for money reviews for 2024/25. Arrangements for governance and improving economy, efficiency and effectiveness will also be reviewed. The current estimated financial trajectory of the sector is shown within the sector update in this report.

Where there are lessons to be learnt from the findings for our 2023/24 value for money reviews, we will seek to share them on a timely basis, to inform future practice. We are aware that Devon & Cornwall remain in the Engage process, which will be reflected and considered in our reporting.

We anticipate issuing our Auditor's Annual Report in line with the conclusion of the audit of the financial statements.

Progress at March 2025

Other areas

Meetings

We continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We have made good progress with our planning and risk assessment phase and are working well with the finance team to get a head start on some audit areas to ensure the 2024/25 audits are completed as efficiently as possible.

Events

We provide a range of workshops, along with network events for members and publications to support the Police and Crime Commissioner and Chief Constable. Members of your finance team attended our Accounts Workshop in March 2025, where we highlighted financial reporting requirements for the 2024/25 accounts and gave insight into elements of the audit approach.

Further details of the publications that may be of interest to the Police and Crime Commissioner, Chief Constable and IAC members are set out in our Sector Update section of this report.

Audit Fees

PSAA have published their scale fees for 2024/25: [2024/25 auditor appointments and audit fee scale – PSAA](#).

For the Devon & Cornwall Police and Crime Commissioner and Chief Constable's of £181,033 these fees are £117,797 for the Police and Crime Commissioner and £63,236 for the Chief Constable.

For the Dorset Police and Crime Commissioner and Chief Constable's of £147,115 these fees are £93,449 for the Police and Crime Commissioner and £53,666 for the Chief Constable.

These fees are derived from the procurement exercise carried out by PSAA in 2022. They reflect both the increased work auditors must now undertake as well as the scarcity of audit firms willing to do this work.

2023/24 deliverables – Devon & Cornwall and Dorset

2023/24 Deliverables	Planned Date	Status
Accounts Joint Audit Plan We are required to issue a detailed accounts joint audit plan to the Independent Audit Committee (IAC) setting out our proposed approach in order to give our opinions on the 2023/24 financial statements. The plans for both Forces were Shared with Management in July 2024, presented to IAC on 25 September 2024	September 2024	Delivered
Joint Audit Findings (ISA260) Report The Joint Audit Findings Report for both Forces was reported to the Independent Audit Committee on 18 February 2025.	February 2025	Delivered
Auditors Reports These are the opinions on your financial statements and annual governance statements. These opinions were signed and published for both Forces following the IAC meeting on 18 February 2025	February 2025	Delivered
Auditor's Annual Report The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). An interim version of the VFM reports for both Forces were presented to the 4 December 2024 IAC meeting, with a final version issued following the conclusion of our financial statement audits for both Forces on 18 February 2025.	December 2024	Delivered

2024/25 deliverables - Devon & Cornwall and Dorset

2024/25 Deliverables	Planned Date	Status
Accounts Joint Audit Plan <p>We are required to issue a detailed accounts joint audit plan to the Independent Audit Committee (IAC) setting out our proposed approach in order to give our opinions on the 2023/24 financial statements.</p>	Shared with Management before end of April 2025, to be presented at June IAC meeting	Not due yet
Audit Progress Report <p>We will report to you the findings from our ongoing audit and relevant sector updates within our Progress Report.</p>	September 2025	Not due yet
Auditor's Annual Report <p>The key output from local audit work on arrangements to secure VFM is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). We will be aiming to take a draft version of this report to the September Independent Audit Committee, with a final version to be issued alongside our audit opinions on the financial statement audits for both Forces at the December IAC Meeting.</p>	December 2025	Not due yet
Joint Audit Findings (ISA260) Report <p>The Joint Audit Findings Report will be reported to the December IAC Meeting.</p>	December 2025	Not due yet
Auditors Reports <p>These are the opinions on your financial statements and annual governance statements.</p>	December 2025	Not due yet

Policing Sector Update

Policing services are rapidly changing. Increased demand from the public and more complex crimes require a continuing drive to achieve greater efficiency in the delivery of police services. Public expectations of the service continue to rise in the wake of recent high-profile incidents, and there is an increased drive for greater collaboration between Forces and wider blue-light services.

Our sector update provides you with an up-to-date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider Police service and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

More information can be found on our dedicated public sector and police sections on the Grant Thornton website by clicking on the logo below:



Grant Thornton Publications
Insights from sector specialists
Accounting and regulatory updates

Home Office

Police Funding Settlement 2025-26



Within the Police Funding Settlement, overall funding for policing will total up to £19.6 billion in 2025-26, an increase of up to £1.1 billion when compared to the 2024-25 settlement.

Of this amount, funding available to Police and Crime Commissioners (PCCs) for their local police force will be up to £17.5 billion an increase of up to an additional £1.1 billion in 2025-26, a 6.6% cash increase and 4.1% real terms increase.

This includes an additional £100 million for Neighbourhood Policing above that announced at the provisional police funding settlement. This assumes PCCs make use of the full precept flexibility of £14 for English forces.

The full statement can be found [here](#).

HMICFRS

2024/25 Value for Money profiles



HMICFRS' value for money dashboards provide comparative data on a wide range of policing activities from 2011 up to the most recent data release (January 2025).

They allow detailed analysis of:

- how much forces spend on different policing activities;
- how crime levels compare across forces, as well as what outcomes forces achieve; and
- workforce costs, broken down by role, rank and gender.

The dashboard can be found [here](#).

Home Office

Home Secretary announces major policing reforms



In her first major speech at the annual conference hosted by the National Police Chiefs' Council and Association of Police and Crime Commissioners, the Home Secretary set out her plans to deliver major policing reforms, including:

- a new Police Performance Unit to track national data on local performance and drive up standards
- a Neighbourhood Policing Guarantee to get policing back to basics and rebuild trust between local forces and the communities they serve
- a new National Centre of Policing to harness new technology and forensics, making sure policing is better equipped to meet the changing nature of crime

The Home Secretary also announced more than half a billion pounds of additional central government funding for policing next year to support the government's Safer Streets Mission, including an increase in the core grant for police forces, and extra resources for neighbourhood policing, the NCA and counter-terrorism. A full breakdown of the funding will be published as part of the police settlement in December.

The full article can be found [here](#).

Wider sector updates

A briefing for audit committees on the wider sector updates across Public Sector Audit, Financial Reporting and the responsibilities of Audit Committee members

Local audit reform

For government in England to really access the potential benefits that devolution may bring, there needs to be certainty that accountability and transparency can be maintained at local level. This looks likely to mean a complete overhaul of the current local audit system.

In December 2024, the Ministry of Housing, Communities and Local Government (MHCLG) published a green paper around local audit reform. In the consultation, the government recognised that just 1% of accounts for 2022/23 were published on time, and that whilst there have been calls since 2018 for a separate, dedicated, specialist local audit body to be established, there has been no such body in place since the Audit Commission was disbanded in 2015.

The consultation has now closed, and primary legislation is likely to be introduced in May 2025. The ambition is to establish a new Local Audit Office in the Autumn of 2026 and for the Local Audit Office to begin contract management and other elements of a new oversight role by 2028.

MHCLG statement on the backlog:

1

% audited accounts published on time 2022/23

Source: MHCLG green paper, December 2024

The government has committed that when it arrives, the new Local Audit Office (“LAO”) will:

- Be statutory and independent, with a remit to streamline and simplify the system;
- Assume the functions of appointing and contracting auditors for local authorities (meaning that authorities would no longer have the power to appoint their own auditor);
- Adopt ownership of the Code of Audit Practice from the NAO and deliver relevant training;
- Hold responsibility for quality oversight of local audit, including overseeing an inspection programme, enforcement and some elements of supervision;
- Publish national insight reports on local audit health, which could include emerging trends, quality, market sustainability, VFM arrangements and statutory recommendations and public interest reports; and
- Oversee professional bodies with regard to their remit for the qualification, registration and conduct of local auditors.

MHCLG describes the current system as “complex and dysfunctional” and “broken” but states that it is “determined to get the house in order”. To a large degree, the future of local audit will depend on the extent to which the new body is given appropriate scope, powers and responsibilities. We are contributing actively to stakeholder groups and will work constructively with the new body as it comes into existence.

For a full copy of MHCLG’s intentions, see [Statement of intent and consultation](#).

The future of financial reporting

The government's consultation on local audit reform also included consultation on the future of local government financial reporting and accounts. The government's December 2024 statement of intent and consultation committed to:

- Review the content and format of accounts;
- Determine an appropriate approach to consistency across the UK;
- Consider primary legislation to separate pension fund accounts from administering authority accounts;
- Guarantee a freely available Accounting Code; and
- Consider the introduction of standardised statements in the longer term.

Work is intended to include ensuring that the accounting code does not require more disclosures than are necessary and to consider the purposes and users of local authority accounts. The statement of intent highlighted that timeliness, comprehension (understandability) and professional capability (capacity) have all been issues in the past, culminating in just 1% of audited accounts being published on time for 2022/23.

Grant Thornton's track record is strong (84% of unqualified opinions for 2022/23 signed by the 13th December 2024 backstop date), but we welcome the government's new commitments. Better timeliness and more comprehensible reporting across the sector will strengthen accountability and transparency and lead to a firmer platform for decision-making and devolved delivery.

13th December 2024 backstop performance – Grant Thornton compared to sector pre-backstop performance

Sector: % audited accounts published on time (pre-backstop dates being set)	1
Grant Thornton: % 2022/23 opinions signed by the 13th December 2024 backstop date	84
Grant Thornton: % 2022/23 VFM Auditor Annual Reports published by the 13th December 2024 backstop date	99

In the meantime, with the 28th February 2025 backstop date now passed for 2023/24 statements of accounts, many will now be turning their attention to getting ready for 2024/25 financial reporting. Unaudited accounts for 2024/25 need to be published by 30th June this year. The backstop publication date for the audited 2024/25 accounts is 27th February 2026. Early consideration of resourcing and timetabling will help.

For a full copy of the statement of intent and consultation, see [Statement of intent and consultation](#)

For the Accounts and Audit Regulations 2024, see [The Accounts and Audit \(Amendment\) Regulations 2024](#)

Value for money webinar for Independent Audit Committee members

We plan to hold the second in a series of Value for Money (VFM) webinars for members of Audit Committees on 4th June 2025 from 4:00pm until 5.30pm. Invitations will be available on the Grant Thornton website shortly. Alternatively, please speak to your audit Engagement Lead or Engagement Manager.

Delivered by Grant Thornton specialists and drawing on experience from across the sector, the webinar will cover:

How to prepare for devolution and reorganisation:

- Shared experience from other reorganisations, with a focus on:
- Setting up new strategic authorities;
- Preparing successful final November 2025 proposals;
- Programme management;
- Organisational enablement;
- Robust evidence for costs and benefits analysis;
- Setting out your vision; and
- Successful engagement with people and culture.

Lessons learnt from 2023/24 and how to get ready for 2024/25:

- Review of findings from more than 100 Auditor Annual Reports to identify common findings and what those tell us about areas where more scrutiny is needed;
- Year on year trends across the sector; and
- How to prepare for VFM audit 2024/25.

We look forward to welcoming you.



Independent Audit Committee resources

The Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk LGA Senior Adviser, for more information.

Public Sector Internal Audit Standards

<https://www.gov.uk/government/publications/public-sector-internal-audit-standards>

Code of Audit Practice for local auditors (NAO):

<https://www.nao.org.uk/code-audit-practice/>

Governance risk and resilience framework: material for those with a leadership responsibility on good governance (CfGS):

<https://www.cfgs.org.uk/material-for-those-with-a-leadership-responsibility-on-good-governance/>

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>

CIPFA Guidance and Codes

The following all have a charge, so do make enquiries to determine if copies are available within your organisation.

Audit Committees: Practical Guidance For Local Authorities And Police

<https://www.cipfa.org/policy-and-guidance/publications/a/audit-committees-practical-guidance-for-local-authorities-and-police-2022-edition>

Delivering Good Governance in Local Government

<https://www.cipfa.org/policy-and-guidance/publications/d/delivering-good-governance-in-local-government-framework-2016-edition>

Financial Management Code

<https://www.cipfa.org/fmcode>

Prudential Code

<https://www.cipfa.org/policy-and-guidance/publications/t/the-prudential-code-for-capital-finance-in-local-authorities-2021-edition>

Treasury Management Code

<https://www.cipfa.org/policy-and-guidance/publications/t/treasury-management-in-the-public-services-code-of-practice-and-crosssectoral-guidance-notes-2021-edition>

Accounting Update – IFRS 16

A briefing for audit committees on the implementation of IFRS16

IFRS 16 - Leases

Lessee accounting up to 31 March 2024

Until April 2024, when the police body gained the use of an asset under a lease agreement, it had to determine whether it was a finance lease or an operating lease. The distinction was based on which entity had substantially all the risks and rewards of ownership. It was important because finance leased assets were deemed capital and accounted for on the authority's balance sheet, whereas operating lease costs were charged to expenditure over the life of the lease.

Lessee accounting from 1 April 2024

From the adoption of IFRS 16 leases on 1 April 2024, the distinction between operating and finance leases for lessees has been removed. Now all leases, apart from those that are deemed low value or short term, are accounted for on balance sheet by lessees.

Asset and liability recognised

Under IFRS 16, lessees recognise their right to use an asset and also a liability for the present value of the total amount they expect to pay over the period of the agreement. Initially, the right of use asset and the liability are usually recognised at the same value, unless there have been any relevant payments before the start of the lease.

After initial recognition, the right of use asset is valued the same way as owned assets of a similar type and the liability is increased for interest due or changes in expected payments due to the application of a rate or index such as RPI, and decreased for amounts paid.

Public sector adaptation

In the public sector, the definition of a lease has been extended to include the use of assets for which little or no consideration is paid, often called "peppercorn" rentals. This is one instance where the right of use asset and associated liability are not initially recognised at the same value. For peppercorn rentals, the right of use assets are initially recognised at market value and any difference between that and the present value of expected payments is accounted for as income, similar to the treatment of donated assets.

IFRS 16 - Leases

Judgements required

Most of the information needed to determine the appropriate figures for the accounts will come from the lease agreement. However, sometimes judgements may need to be made by management. Such judgements may include:

- determining what is deemed to be a low value lease. This is based on the value of the underlying asset when new and is likely to be the same as the authority's threshold for capitalising owned assets.
- determining whether an option to terminate or extend the lease will be exercised. This is important as it affects the lease term and subsequently the calculation of the lease liability based on the expected payments over the lease term
- the valuation of the right of use asset after recognition. An expert valuer may be required to support management in this.

Lessor accounting

IFRS 16 has preserved the distinction between finance and operating lease accounting for lessors. The key things that lessors need to be aware of are:

- assets leased out for a peppercorn rental should be treated as finance leases if they have, in substance, been donated to the operator
- if the asset is sub-let, the consideration of whether the sub-lease is a finance lease or an operating lease takes account of the value and duration of the head lease rather than the value and life of the underlying asset

IFRS 16 - Leases

Questions to consider

Questions for policing bodies to ask themselves include:

- How have you gained assurance on completeness, that you have identified all your leases including those for a peppercorn rent?
- Have you set your threshold for low value leases?
- How have you identified all options to terminate or extend existing leases and assessed the lease term on the basis of the likelihood you will exercise them?
- Have you reconciled your operating lease commitments as disclosed in your 31 March 2023 accounts under IAS 17 to your lease liability under IFRS 16 on 1 April 2024?
- How have you gained assurance that right of use assets are carried at the appropriate value at the balance sheet date?
- If you are an intermediate lessor, have you reassessed whether the leases out are finance or operating leases with reference to the terms of the head lease?
- Have you updated your systems to ensure that the budgetary and accounting impact of all leases is identified in a timely and effective manner.



© 2025 Grant Thornton. All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton International Ltd (GTIL) and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

AGENDA NO: 9

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 2 April 2025

FOIA OPEN

TITLE OF REPORT: STATEMENT OF ACCOUNTS PREPARATION

SPONSOR: ROBIN WHEELER, HEAD OF FINANCE

PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	
Internal Audit	
External Audit	
Financial reporting	X
Other matter (please specify here)	
Appendices (please specify the number)	0

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	
Note the report	X
Other (please specify here)	

1. BACKGROUND INFORMATION

1.1 This report: outlines the preparation for the 2024/25 Statement of Accounts; accounting policies; and other matters of relevance.

2. PREPARATION FOR THE 2024/25 STATEMENT OF ACCOUNTS

2.1 Following the production of the previous year's draft accounts, the technical accounting team take the earliest opportunity to capture feedback on the closedown process from the wider team. The general feedback was that the process worked well and so a consistent approach to templates and processes have been used to produce the 2024/25 accounts.

- 2.2 In addition to the feedback received, the leads for this area of work take the opportunity to share with the wider team, the issues encountered when producing the accounts and give guidance on the correct approach so that lessons can be learnt. An example of this was the correct accounting treatment for reserve movements.
- 2.3 During the year end process, learning from the Chief Financial Officers' review and from the audit of the accounts, both through feedback and requests for information, has also been taken on board.
- 2.4 The accounts template and the booklets for Devon and Cornwall and Dorset have been rolled forward with further changes still required by the end of March to reflect the recent audit feedback.
- 2.5 All relevant documentation was shared with the Finance department team last June, giving all those involved an opportunity to review and raise queries early as well as to allowing enough time to start their preparation.
- 2.6 A series of "Year-End Surgery" workshops has already commenced. This is an opportunity for the team to raise queries and to receive guidance on how to approach certain tasks. The accountancy development day scheduled for the 13 March includes a session on closedown. All these sessions and subsequent discussions contribute to ensuring that everyone is clear about their responsibilities and contribution to the accounts.
- 2.7 CIPFA year-end related training session has already been attended and the Grant Thornton session due to be attended on the 12 March.

3. ACCOUNTING POLICIES AND CODE

- 3.1 A detailed review of accounting policies has been undertaken. This review included a cross reference between 2023/24 and 2024/25 accounting policies in the CIPFA code which were then cross checked against the accounting policies detailed in the accounts.
- 3.2 The most significant change this year is IFRS 16 which comes into effect on 1 April 2024. The main impact of this accounting standard is to remove the traditional distinction between finance leases and operating leases for lessees. Finance leases have effectively been accounted for as acquisitions (with the asset on the balance sheet, together with a liability to pay for the asset acquired). In contrast, operating leases have been treated as 'pay as you go' arrangements, with rentals expensed in the year they are paid.
- 3.3 The benefit of this standard is to provide a more faithful representation of a lessee's assets and liabilities and, together with enhanced disclosures, will provide greater transparency of a lessee's financial leverage and capital employed.

- 3.4 At the time of writing this report, the technical team were working on the IFRS 16 disclosure notes.
- 3.5 The CIPFA Bulletin that is due for release within the next couple of weeks may contain further updates. If so, these will be considered and discussed with the Chief Financial Officers.

4. OTHER MATTERS OF RELEVANCE

- 4.1 The statutory deadline for publishing the 2024/25 draft set of accounts is the 30th June. We will be aiming to have a draft set of accounts for Chief Financial Officer review by 31st May and finalisation of the drafts and publication early June.

Author: Lucinda Hines

Sponsor: Robin Wheeler

7 March 2025



AGENDA NO: 10

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 2 APRIL 2025

FOIA OPEN

TITLE OF REPORT: Dorset Risk Management Update – April 2025

REPORT BY: Teri Roberts, Strategic Risk Manager

PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	X
Internal Audit	
External Audit	
Financial reporting	
Other matter (please specify here)	
Appendices (please specify the number)	0

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	
Note the report	X
Other (please specify here)	

1. BACKGROUND INFORMATION

- 1.1 The purpose of this report is to provide the Independent Audit Committee (IAC) with an update on the risk management process in Dorset Police.
- 1.2 This report provides an update on:
 - Governance changes since the last update to committee
 - Improvements to business risk oversight and scrutiny
 - Review of the financial impact assessment criteria
 - Developments to the risk management processes

2. GOVERNANCE AND REPORTING

GOVERNANCE

- 2.1 The force has changed from four monthly risk reviews and reporting to quarterly formal risk reviews and reporting from January 2025.
- 2.2 Reporting of the Force Strategic Risk Register is now presented to DCC Ops Board quarterly, April, July, October and January in order to provide greater oversight and scrutiny across the organisation.

STRATEGIC RISKS

- 2.3 The strategic risks are now reviewed and discussed with each owning member of the executive every three months and progress is subsequently signed off by the Deputy Chief Constable (DCC) prior to presentation at DCC Ops Board.
- 2.4 The Force Strategic Risk Register (FSRR) is currently being finalised for presentation at DCC Ops Board on 16 April 2025. The updated dashboard will be shared with this committee post sign off for information.
- 2.5 Updates will now be provided on specific risks to DCC Ops Board, focussing on changes to the level of risk, effectiveness of controls, action progress along with advising on any new risks and those risks that have been approved for closure.

DEPARTMENTAL RISKS

- 2.6 Departmental risk registers continue to be formally reviewed. These have now increased from four monthly to quarterly. Supporting the:
 - Identification and assessment of the effectiveness of internal controls,
 - Identification of any additional mitigating actions and
 - Reviewing progress on current actions
- 2.7 Performance measures have been set to monitor the effectiveness of controls and actions.
- 2.8 Ongoing monthly monitoring of departmental risk registers continues to take place and forms part of discussion at departmental Senior Management Team (SMT) meetings with the Strategic Risk Manager. This enables the identification of new and emerging risks, changes to the level of risk and escalation of risk/s either to the head of department or executive lead as appropriate for action.

- 2.9 This process provides each department oversight of their risk profile and key risks, as well as presentation of the force's most significant risks and any associated force strategic risks that are linked to the department.
- 2.10 The Strategic Risk Manager continues to engage with each member of the executive and relevant business leads to review how effectively the risks are being managed and ascertain the current level of risk the organisation is facing. In addition, members of the executive are provided with a Portfolio Risk Dashboard so that they have oversight of their departmental risks.

3. RISK MANAGEMENT PROCESS

- 3.1 The financial impact assessment criteria has been reviewed and updated by the Chief Financial Officer to ensure that the thresholds remain appropriate. The changes have been incorporated into the risk assessment processes.
- 3.2 Both forces have adopted and implemented a single set of risk scoring guidelines across both forces and the Strategic Alliance departments to increase the consistency of risk scoring. And continue to use the shared risk matrix, to enable consistency across both forces.
- 3.3 DCP and Dorset risk practitioners continue to apply the definitions for the level of risk, which provides consistency across all levels within both forces when considering the level of risk faced and risk treatment.
- 3.4 Dorset is continuing to implement the process to assess the effectiveness of internal controls, as outlined in the September 2024 paper to this Committee.
- 3.5 A dedicated sharepoint site provides support and guidance on the force's risk management framework and the interconnectedness of risk management with strategic planning processes, the force performance framework and the force governance framework: [Strategic Risk Management](#).

4. RISK DEEP DIVES

DORSET FORCE STRATEGIC RISKS

- 4.1 A deep dive was held in November 2024 focussing on SR038: Effective OH Service. Decisions and/or actions arising from the deep dive have been captured and assigned.
- 4.2 Deep dives into strategic risks will now be held at DCC Ops Board and a revised plan is currently in development with the Deputy Chief Constable, which will enable more frequent reviews.

ALLIANCE DEPARTMENT RISKS

- 4.3 The alliance deep dive process continues through Joint Executive Board (JEB) to review the key risks for alliance departments. Key risks are presented for discussion with representatives from both organisations' executive, the business lead, and the risk practitioners.
- 4.4 Since the last paper deep dives into Evidential Property and Finance have been held in November 2024 and March 2025, respectively. The programme of Strategic Alliance department risk deep dives is currently being revised and will be represented to JEB for sign off.
- 4.5 Feedback and learning from the deep dives is used to improve the recording of risks, controls and associated mitigating actions. As well as incorporation, as appropriate, into the wider risk management arrangements across both forces.
- 4.6 A joint proposal to develop a Strategic Alliance Risk Register for presentation at Working Together Board was approved at Joint Executive Board in December 2024. The first report will be provided at the May 2025 meeting.

5. FUTURE DEVELOPMENTS

- 5.1 A review of the force governance framework is continuing and as part of this review will be the mapping where departmental, thematic and project / programme risks are reported and governed. To ensure the establishment of clear pathways for escalating and reporting risk, compliance with both the force governance and risk management frameworks and to support decision making.
- 5.2 A Dorset Risk Management Policy and Procedure has been developed, supported by a Risk Management Handbook. These documents will be progressing through the publication processes in April.
- 5.3 Dorset Police and Devon & Cornwall Police are working together to develop the processes to support the development of risk appetite statements. Initial work has focussed on the development of risk categories with continued engagement across both forces during the year.

13 March 2025



WORKING
TOGETHER



AGENDA NO: 11

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 02 April 2025

FOIA OPEN

TITLE OF REPORT: Devon & Cornwall Police Risk Update

REPORT BY: Phil Rigg, Planning & Performance Manager

PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	X
Internal Audit	
External Audit	
Financial reporting	
Other matter (please specify here)	
Appendices (please specify the number)	0

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	
Note the report	X
Other (please specify here)	

1. BACKGROUND INFORMATION

- 1.1 The fifth submission of the Force Management Risk Register (FMRR) was made to the Force Executive Board (FEB) on 01 October 2024. The next submission of the FMRR will be on 08 April 2025, following the decision by the DCP Executive in November 2024 to move from four monthly submissions to six monthly submissions.
- 1.2 The FMRR was subject of a risk deep dive by the Force Executive, PCC and OPCC Executive on 08 October 2025. The FMRR was considered at Police & Crime Joint Executive on 12 February 2025, following a number of postponements.

- 1.3 The FMRR process is wider ranging than the previous FRR (Force Risk Register) process, which was largely reactive and relied on risk owners identifying risks and escalating them to the Executive.
- 1.4 Under the FMRR process, each area of the force is proactively scrutinised, and a *Risk Statement* produced, which is informed by the appropriate departmental risk register(s), with the Executive Owner then deciding which *Risk Statements* they want to escalate to the FMRR, leading to a more comprehensive understanding of the risk landscape the force faces (Figure 1).

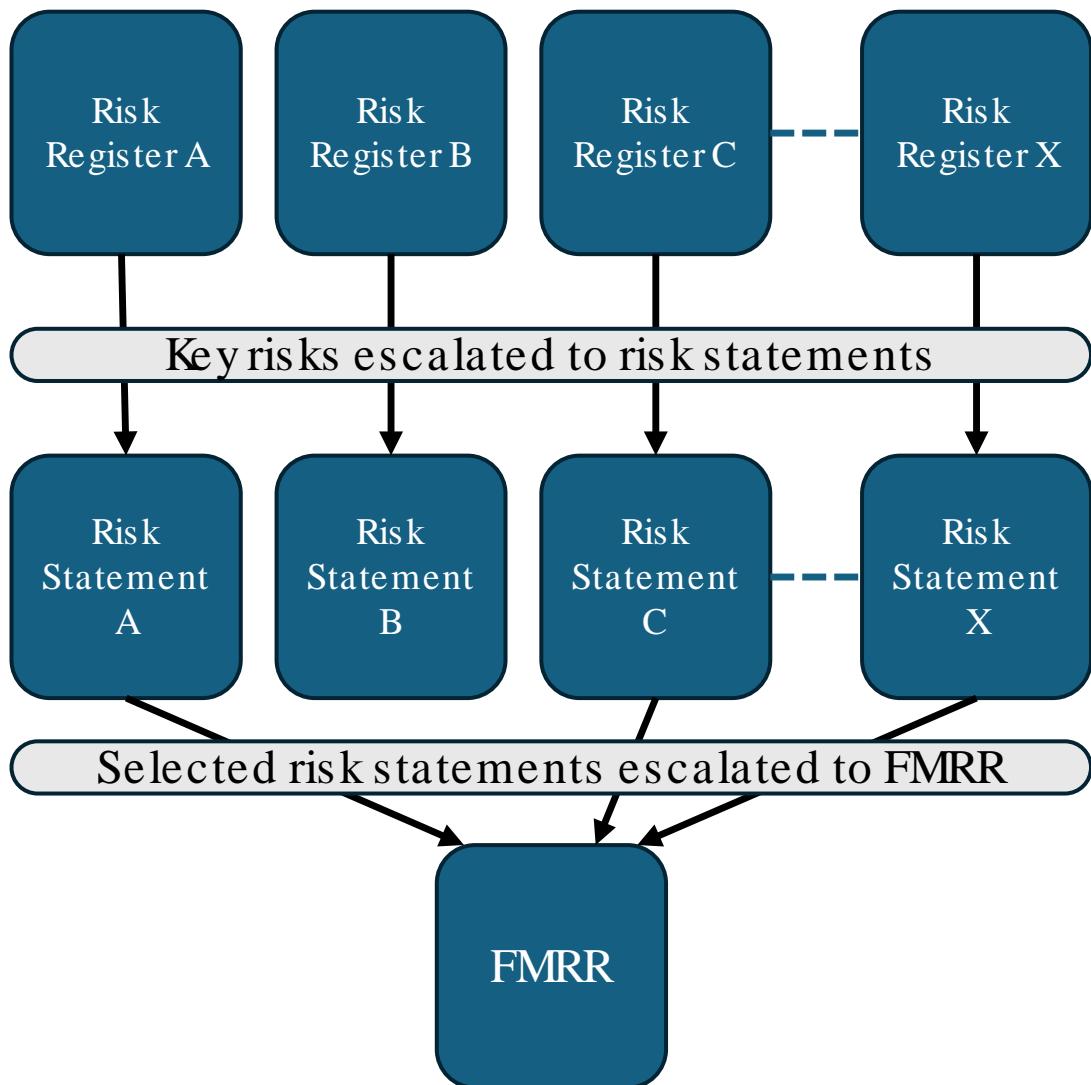


Figure 1

- 1.5 The main benefit of adopting the FMRR approach to risk management was to align the Force's risk management processes and products with the Force Management Statement (FMS). The FMRR concept was proven in 2024, when the FMRR was used to support the production of the Force Management Statement (FMS) in extremely challenging timescales and the FMRR was the

main source of information for populating the FMS. The 2025 FMS is currently being written and has been significantly informed by the FMRR, which has both reduced the effort required to produce the FMS and ensured the alignment and consistency of these two key governance products.

1.6 As the FMRR process has now largely stabilised, a *Devon & Cornwall Police Risk Management Policy*, *Devon & Cornwall Police Risk Management Procedure* and a *Devon & Cornwall Police Risk Management Step by Step Guide* have been written and are now going through the process of being formally published.

FMRR Submission Schedule

1.7 The process for keeping the FMRR current has previously been via a four-monthly review cycle involving DCP Planning & Performance Managers (PPMs) engaging with commanders and Executive owners. This process and its frequency has had considerable demand implications for all parties and reflected an absence of regular local and executive oversight of the FMRR, which is no longer the case.

1.8 Risk management is now a key component of the Deputy Chief Constable's Governance Board and the Deputy Chief Constable's Improvement & Assurance Board and risk is also regularly considered at other forums, which has resulted in the provision of regular, meaningful risk updates on a dynamic basis to drive improvement. A more dynamic enterprise risk management culture has also permeated the Force that includes constant consideration of the FMRR.

1.9 The DCP Force Executive agreed a recommendation to move from four monthly submissions of the FMRR to six monthly submissions in November 2025. At the same time Dorset Police moved to three monthly submissions of their Force Strategic Risk Register (FSRR). The submission of the FMRR and FSRR remain synchronised (Table 1), and DCP will continue to support Dorset with risk updates for DCP hosted Strategic Alliance departments for the July and January submissions of the Dorset Police FSRR.

Dorset Police	DCP
April	April
July	No submission
October	October
January	No submission

Table 1

1.10 An opportunity cost of not moving to six-monthly submissions was also identified, in that servicing four monthly submissions limited the options that the force has for using the skilled and knowledgeable PPM Team for other tasks, as they are a finite resource with limited capacity. Six monthly submissions do not determine the rigour adopted around the management of risk which effectively takes place continually and also has the benefit of allowing sufficient time for measurable progress to be made against mitigating actions between FMRR submissions.

1.11 The frequency of submission of the FMRR will be kept under review.

Risk Training and Development

1.12 Enterprise risk management training has been delivered to both the Force Executive and Business Board by SWAP (South West Audit Partnership) on 07 May 2024 and 11 November 2024, respectively, in response to a recommendation from the 2021 Risk Management Audit.

1.13 The PPMs and others received risk practitioner refresher training by the Institute of Risk Management (IRM) on 13 November 2024.

1.14 The Force Risk Lead continues to actively contribute to and learn from the NPCC NRMF (National Police Chiefs' Council National Risk Management Forum) and the Regional Risk Management Group, which is facilitated by Devon County Council and has attendees from across the peninsula.

1.15 A Strategic Risk Portal is currently being built on SharePoint, which will provide a single location for help and guidance on how enterprise risk management is conducted in the Force and in conjunction with Dorset Police.

Financial Planning and Risk Management

1.16 Risk management is a fundamental part of financial planning, as illustrated in the following excerpt from the introductory paragraph of the Chief Constable's letter of 22 January 2025 to the PCC on the Budget Proposal 2025/26:

I write to outline my operational budget proposal for the following four years. The proposal incorporates the government funding settlement announcements in December and has regard to the new Police and Crime Plan 2025-29, the Force's Strategic Roadmap, the Force Management Risk Register and Force Management Statement.

1.17 Any risks arising from the Force's budget and any planned cost savings will be escalated through the Force Management Risk Register, as necessary. The Finance Risk Register is also scheduled for a fundamental review over the next few months.

Risk Appetite

- 1.18 DCP and Dorset have been working closely to develop an approach to recording and implementing risk appetite, which will be a major undertaking requiring a significant amount of executive time. Initial work has been undertaken on risk categorisation.
- 1.19 It was originally planned to take this work to the two force executives in the spring, but following feedback and consideration of the demands currently being placed on the force executives (including in DCP, leaving the HMICFRS Engage Phase and preparing for the HMICFRS PEEL inspection in early 2026) it has been decided to temporarily pause taking this work to the executives until the autumn.
- 1.20 In the meantime, it is intended to continue working on risk appetite to develop ideas and how it might be applied consistently across both forces.

Risk Controls

- 1.21 DCP has aspired to formally record risk controls for some time but has been unable to do so due to limited resources. Initially it is planned to start recording risk controls for the Strategic Alliance departments to populate the new Strategic Alliance Risk Register and then roll out the practice to all the other departments in DCP.

Force Risk Manager

- 1.22 The current Force Risk Lead, who has been in post for thirteen years, has indicated his intention to retire in May 2026, so work has started to recruit his successor. A JEQ (Job Evaluation Questionnaire, i.e. job description) has been written and the next step will be to get the JEQ graded.
- 1.23 If funding allows, it is hoped to have the current Force Risk Lead work in parallel with the new Force Risk Manager for a period of time to provide as seamless a handover as possible.

Risk Scoring

- 1.24 DCP had been using the same Red/Amber/Green (RAG) risk scoring matrix since 2016 (Figure 2).

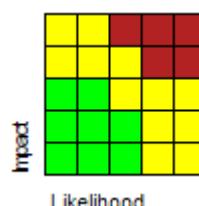


Figure 2

1.25 When the new risk scoring guidelines were presented to the Joint Executive Board (JEB) in March 2024, some members of the DCP Executive expressed a preference for the risk scoring matrix that has been adopted by Dorset, which uses five colours (red, amber, yellow, light green; green) (Figure 3).

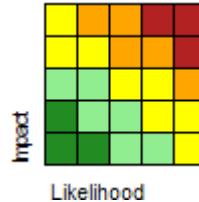


Figure 3

1.26 It was anticipated that the benefits of adopting the matrix used by Dorset would be:

- Increased definition and precision of risk scoring, as the matrix has five, rather than three, colours, enabling better understanding and prioritisation of risks.
- More accurate risk scoring, with a reduced possibility of over or underscoring.
- Consistency with Dorset, which will be especially beneficial for Strategic Alliance departments.
- Consistency with the revised risk scoring guidelines, which use the same colour scheme.

1.27 A proposal to move to the risk scoring matrix that has been adopted by Dorset, along with extending the same colour scheme to the FMRR Executive Assessments (Table 2), was made following an investigation into the practicality and implications of such a move; this was approved by the DCP FEB in June 2024 and used for the first time for the FMRR submission in October 2024.

Risk Rating	Risk Severity
Red	Substantial
Amber	High
Yellow	Elevated
Light Green	Low
Green	Minor

Table 2

2. STRATEGIC ALLIANCE DEVELOPMENTS

- 2.1 The Joint Executive Board (JEB) has now commenced a programme of risk deep dives into Strategic Alliance departments following the initial deep dive into Information Management in October 2023. The latest deep dive was into Finance at JEB on 11 March 2024. The programme of Strategic Alliance department risk deep dives is currently under review.
- 2.2 A format has been designed for a Strategic Alliance Risk Register and accompanying report, which it is planned to pilot in May, when the FMRR and FSRR have been updated.

Issue 1.0
13.03.25



PCC
Office of the Police and
Crime Commissioner
Devon and Cornwall

Annual Governance Statement 2024/25

Office of the Police and Crime
Commissioner for Devon & Cornwall
and the Isles of Scilly

May 2025



Foreword from the Commissioner

Welcome to the Annual Governance Statement (AGS) for 2024/25. The AGS outlines what the key governance structures and processes were during the financial year and captures the main findings arising from the annual review of those arrangements. This is the first AGS of my third consecutive term of office. As part of my new term of office I have consulted on and launched my new Police and Crime Plan for 2025-2029.

This is the first year that the Annual Governance Statement has been produced separately to that of Devon and Cornwall Police. The Annual Governance Statement (AGS) is a key document which provides the Office of the Police and Crime Commissioner with the opportunity to reflect on the processes, activities and behaviours which deliver decision making and activity within the organisation.

It is vital that the statement itself, the process to develop it and the political review and discussion of the statement are taken within the operating context of the Office of the Police and Crime Commissioner and the emerging opportunities, risks, and threats that policing faces.

The legal duties of a Police and Crime Commissioner are clearly defined within the following:

- Police Reform and Social Responsibility Act 2011
- Policing Protocol Order 2023
- Financial Management Code of Practice for the Police, Fire and Rescue Services 2018
- Local Government Act 1999



My team deliver high quality services to our communities. To be effective we rely on our governance arrangements as the framework to make sure that service delivers against my statutory duties and Police and Crime Plan priorities. We have a responsibility to ensure that our governance arrangements, as a single organisation and where we share arrangements with others, remain fit for purpose and we undertake a review on an annual basis.

Where our review has identified positive practice or areas for improvement, we will capture those in the relevant section of this AGS.

Overall, the review undertaken to inform this AGS indicated that the key structures and processes that were in place during 2024/25, continued to provide a high level of confidence in the governance arrangements and that:

- Decisions are ethical, open, honest, and evidence based.
- Public money is safeguarded.
- Risk is effectively managed.
- Transparency comes as a matter of course.
- Processes are continually improved.

2024/25 Operating Environment

At the outset of this statement, it is important to record the operating environment and context in which services were delivered and this AGS drafted.

There is no doubt that 2024/25 has been a challenging environment both locally and nationally. The Commissioner was re-elected for a third consecutive term in May 2024. In the general election which followed in July 2024 a Labour government was elected and the national landscape relating to policing and public services changed.

The substantive Chief Constable remains suspended pending the outcome of a criminal investigation being undertaken in Northern Ireland which predates his employment in Devon and Cornwall Police. As such interim leadership of the Force was provided by the Deputy Chief Constable. However, this postholder was also suspended from duty in November 2024 pending an investigation into potential gross misconduct by the IOPC. This resulted in the Commissioner making an appointment of Chief Constable for one year period to Mr James Vaughan QPM in December 2024.

This appointment was made with the support of and following consultation with HMICFRS, the College of Policing, and the Home Office. This interim appointment did not need a Police and Crime Panel confirmation hearing, but the Deputy Chair of the Panel was involved in the interview process as were HMICFRS and the College of Policing.

The process was conducted throughout in the spirit of the legislative requirements for a substantive appointment.

The Force remains within the HMICFS enhanced monitoring process known as 'Engage' and performance improvements required continues to be a focus for the Chief Constable and the Commissioner.

There is no doubt that public confidence in policing both locally and nationally remains a concern. High profile cases of police misconduct across all ranks continue to

undermine public trust. Lack of stable and experienced leadership in Devon and Cornwall police has restricted the scale of pace of overall improvements required.

The breadth of the work within the auspices of Police and Crime Commissioners continues to grow and evolve. Partnerships and collaborations have become more complex and working across geographic boundaries is a vital component of influencing and improving systems.

New responsibilities for Police and Crime Commissioners in oversight of provision of specialist advisors to police misconduct panels during 2024 have been challenging and increased the OPCC office costs considerably, without recognition from central government. The governments £1million investment into 'Hot spot Policing' was a welcome intervention as was the Safer Streets 5 funding which the Commissioner was successful in achieving for Paignton and Camborne.

Of note during 2024/25 there are two particular areas of scrutiny activity undertaken by the OPCC which remain of concern within police service delivery. The first is a joint OPCC and LCJB scrutiny inquiry into effective procedural justice which included prosecution file quality, timeliness, case management and the service being provided to victims. This report has a significant number of improvements for the force in these areas to improve service. The second is my scrutiny of the forces handling of public complaints (for the year 2023) and a public statement on the Commissioner's concerns was published in March 2025. However, the Commissioner remains confident that the new Chief Constable will take steps to make the necessary improvements.

Corporate Governance

What is Corporate Governance?

Corporate governance refers to the process by which organisations are directed, controlled, led, and held to account. In other words, corporate governance is how we make sure we do things properly.

Governance is about how policing ensures it is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest, and accountable manner. It comprises of systems and processes, cultures, and values by which the relevant policing bodies are directed and controlled.

The Office of the Police and Crime Commissioner has a responsibility for conducting an annual review of the effectiveness of its governance framework, including the system of internal control.

Good governance is an essential part of local democracy and through the continued adoption of transparent processes the Office of the Police and Crime Commissioner will strive to ensure that strategies, policies, and operational matters are transparent and understood by residents and visitors to Devon, Cornwall, and the Isles of Scilly.

The Corporate Governance Framework sets out the systems and processes, culture and values by which the Chief Constable and the Police & Crime Commissioner (Commissioner) manage their respective roles and responsibilities.

Each year the Office of the Police and Crime Commissioner is required to produce an AGS. The AGS is the formal mechanism we use to report on the effectiveness of our internal controls and decision-making systems.

Our AGS complies with the reporting requirements contained in the CIPFA– Code of Practice on Local Authority Accounting and accompanies our accounts for the financial year. This is a document that describes how well our governance system has functioned during the year ended 31 March 2025 and sets out areas for development for the year ahead.

Good corporate governance helps to put people first in everything we do. This gives us confidence that we are doing the right thing in the right way for those who we deliver services to, for and with.

Corporate Governance

The principles and guidance have again informed the review of governance arrangements for 2024/25. More specifically, the structure of this AGS has been prepared with reference to themes from key elements of the structures and processes referred to in the CIPFA AGS guidance.

In addition, the CIPFA Financial Management Code (FM Code) provides the public sector with guidance for good and sustainable financial management. Devon and Cornwall have undertaken a review of compliance to the principles and standards within the FM Code that provided assurance on financial sustainability.

Risk Management

Risk management is a key facet of Devon and Cornwall OPCC's governance framework. The framework comprises the systems, processes and values through which activities are monitored and managed. It is essential that the threats to achieving objectives are consistently identified and assessed. This is achieved through the adoption and implementation of an effective risk management process that supports the delivery of the Police and Crime Plan.

In the CIPFA publication "Delivering Good Governance in Local Government: Framework" which was followed by specific guidance notes for Policing Bodies. The Framework sets out seven principles of good governance which are taken from the International Framework: Good Governance in the Public Sector (CIPFA) ('the International Framework') and interprets them for local government. The seven principles are:

- A –**
behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law
- B –**
ensuring openness and comprehensive stakeholder engagement.
- C –**
defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D –**
determining the interventions necessary to optimise the achievement of the intended outcomes.
- E –**
developing the entity's capacity, including the capability of its leadership and the individuals within it.
- F –**
managing risks and performance through robust internal control and strong public financial management.
- G –**
implementing good practices in transparency, reporting and audit to deliver effective accountability.

Codes of conduct and standards of professional behaviour

Ethics and standards are core to the corporate governance arrangements

The Office of the Police and Crime Commissioner aspires to the highest ethical standards in all its activities. The OPCC has its own Staff Code of Conduct, and the PCC swears an Oath on election.

The 'Nolan Principles' (the Seven Principles of Public Life) apply to all holders of public office – and in this case specifically apply to the Police and Crime Commissioner and her staff. These standards are:

- *Selflessness*
- *Integrity*
- *Objectivity*
- *Accountability*
- *Openness*
- *Honesty*
- *Leadership*

Further information -

[Commissioners Oath of Office](#)

[OPCC Staff Code of Conduct](#)

[Ethical Policing Principles \(2024\)](#)

Complaints and Recognition

All complaints about the Police and Crime Commissioner are reported to the Police and Crime Panel. Complaints about OPCC staff are handled by the OPCC Chief Executive.

The Commissioner is also responsible for complaints about the Chief Constable. Most complaints against the police are, by law, handled by police professional standards departments, however the Police and Crime Commissioner (PCC) has the responsibility for undertaking the majority of appeals, or reviews, for police complaints

The Commissioner holds the Chief Constable to account for the provision of an efficient and effective police complaints service.



Ensuring Compliance

Code of Corporate Governance

The Code of Corporate Governance is a key governance instrument which acts as a reference point for the expectations and rules about, for example, who in the Office of the Police and Crime Commissioner can make decisions and on what issues. It details the roles and responsibilities of the Police and Crime Commissioner and her two statutory officers, namely the OPCC Chief Executive and the OPCC Treasurer.

Finance Regulations

Aligned to the Code of Corporate Governance are the Finance Regulations. These translate into practical guidelines and is the framework for decision making on financial matters.

Sources of Assurance

Various sources of assurance, both internal and external are relied on to test and ensure compliance with laws and regulations, and that governance arrangements and expenditure is in line with the Finance Regulations.

Head of Internal Audit (SWAP) opinion in support of the Annual Governance Statement (June 2024)

“On the balance of our 2023/24 audit work for Devon and Cornwall Police and OPCC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.”

Internal Audit

Internal Audit Services were provided by the South-West Audit Partnership (SWAP). The internal audit plan for the year and regular progress reports detailing the outcome of the assignments in the plan were prepared and reported to the Independent Audit Committee.

The plan is risk based and targeted at areas where Internal Audit is the appropriate assurance provider. It is designed with a large degree of flexibility so that changes can be made to test emerging areas of concern.

Based on the internal audit assignments completed throughout the year an audit opinion is formed by SWAP for both the Commissioner and Chief Constable. Both the Commissioner and Chief Constable received positive opinions in the Annual Report for the reporting period.

The positive opinion of the internal auditors for the year ended March 2024 was used to inform the judgement on the level of assurance provided by the governance arrangements.

Further information

[The Code of Corporate Governance and Financial Regulations](#)

[Annual Internal Audit Report](#)

Ensuring Compliance

External Audit

External Auditors work independently of the Office of the Police and Crime Commissioner. They examine records, operating systems and financial accounts and provide assurance around compliance. Our external audit service is provided by Grant Thornton. The appointment is made independently by Public Sector Audit Appointments (PSAA) who manage the arrangements for appointing auditors as set out in the ocal Audit and Accountability Act 2014.

Good governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, and accountable manner.

The Commissioner has in place structures, systems, and internal controls by which the police service is directed and controlled.

There are also processes and procedures in place that enable the Commissioner to hold the Chief Constable to account for policing. The Commissioner engages with the local people and communities to ensure robust public accountability and transparency.

approach that has been proven to achieve good results. To support their roles, all committee members regularly reviewed and considered their training requirements.

All the IAC sessions in the reporting period were quorate and there was active engagement from members and officers.

Further information

[Independent Audit Committee](#)

[Interim External Auditors Report 2023/24](#)

Grant Thornton the external auditor delivers an audit opinion based on their verification of the financial accounts.

Opinion on Financial Statements

During the year External Audit gave an “unqualified” opinion on the Group, Police and Crime Commissioner and Chief Constable’s financial statements 2023-24

Summary of Value for Money assessment 2023-24

Auditors are required to report their commentary on the PCC’s and CC’s arrangements under specified criteria. The auditors did not identify any risks or significant weakness in the arrangements for financial sustainability. Significant weakness in arrangements were identified for improving economy, efficiency, and effectiveness with a key recommendation made relating to the ongoing work needed to fully exit the HMICFRS Engage monitoring status. No significant weakness was identified in governance arrangements, but the key recommendation raised in the improving economy, efficiency, and effectiveness area impacts governance arrangements.

Independent Audit Committee

The Commissioner and Chief Constable operate an Independent Audit Committee (IAC) which is a joint arrangement with Dorset under the working together arrangements of the Policing Alliance.

During 2024/25 the Committee Chair reviewed issues through regular meetings with the Executive and Chief Officers. Committee members worked together, to develop and use their knowledge and expertise, and that of others to the best effect. They have a non-political, evidence-based

Ensuring Compliance

The Police Reform and Social Responsibility Act 2011 requires each police area in England, other than the metropolitan police district, to establish a Police and Crime Panel. The Panel scrutinizes their Police and Crime Commissioner who themselves will hold the Chief Constable of their force to account for the full range of their responsibilities.

The Police and Crime Panel has its own 'Panel Arrangements and Rules of Procedure' which are available via the host authority website, currently Plymouth City Council. The Panel comprises 20 members, 18 of which are drawn from local authorities across Devon, Cornwall and the Isles of Scilly plus two members independent from the local authorities. In terms of political proportionality, the allocation of seats on the Panel, is based on the political makeup of each authority.

Either the Chair or the Vice Chair of the Panel will be a Member from Cornwall (and the Isles of Scilly) and the other position will be filled by a Member from Devon (including Plymouth and Torbay).

Sustainability

The OPCC and the Force have a shared Sustainability Strategy. The OPCC also manages the Estates function directly and a separate Estates Strategy provides the framework for how this service develops and takes account of sustainability

Transparency and Engagement

The Commissioner is the voice of the public in policing. The view of the Commissioner is that transparency is one of the pillars of good corporate governance. The stated aspirations is that statutory requirements are not only complied with but exceeded.

Active engagement with the communities that we serve helps to create a positive working relationship with them and a more detailed understanding of their needs and issues which helps shape service delivery.

A range of tools are used to help us listen to and understand the experiences of our communities.

The communities of Devon & Cornwall were regularly invited to have their say during 2024/25 in a wide variety of formats. Details of the range of activities and engagements are provided in the [Commissioner's Annual Report 2024/25](#).

The Commissioner actively encourages public engagement and aims to bring people and communities together to address issues of common importance, to solve shared problems and to bring about positive social change. This includes a range of partnerships to help improve public confidence and overall community safety.



How the Office of the Police and Crime Commissioner was managed in 2024/25

The way in which a Police and Crime Commissioner operates is set out in law. The APCC also produces [a helpful publication](#) on the function a PCC must carry out. These functions have elements of discretion as to how they are applied locally within an overall operating framework.

Code of Corporate Governance

The Code of Corporate Governance contains the scheme of delegation and consent which sets out the parameters for who can make decisions across the business.

Police and Crime Plan

The plan sets out the vision and priorities of the Police and Crime Commissioner for their term of office for policing and community safety, as well as the objectives and ambitions that the Chief Constable is held to account against. Community engagement informs a refresh of the Police and Crime Plan priorities annually..

Financial Management and the Resources Board

The forum for oversight of corporate health during 2024/25 was the Resources Board which is alternately Chaired by the OPCC Chief Executive and the Chief Constable. During the year the Board operated monthly to monitor the management of resources including land, property, finance, projects, and people. The Board received regular reports on workforce supply, litigation, estates, capital health checks and group financials.

The Resources Board has supported the achievement of the strategic objectives as recorded in the Annual Report.

Police & Crime Joint Executive

The purpose of the Policing and Crime Joint Executive (PCJE) is to act as a formal governance meeting to consult on significant strategic issues that jointly affect the shape of policing and crime within the Force area and to discuss issues which determine the strategic direction of the Force and OPCC. It is alternately Chaired by the OPCC Chief Executive and the Deputy Chief Constable. PCJE will guide the OPCC and the Force in the formulation of its corporate strategies, corporate plans, objectives, and priorities considering the social, environmental and economic needs of our communities, partners and the individual corporation's sole. The Commissioner is transitioning these arrangements to a new Commissioner's Accountability Board to replace PCJE during Spring 2025.

OPCC Executive Leadership Board

The OPCC Executive Leadership Board is the primary governance board for the OPCC and its core membership is made up of the OPCC Chief Executive, OPCC Treasurer, OPCC Director of Operations and OPCC Head of Communications and Engagement. The OPCC Leadership Board meets the following functions:

- It is the primary decision-making board within the OPCC
- It is the central point for oversight of delivery of the Police & Crime Plan
- It has oversight and sign off of OPCC budget expenditure (commissioning budget, plan delivery budget, offender management budget and office budget)
- It has oversight and sign-off for OPCC policies
- It maintains oversight of the OPCC Risk Register

How the Office of the Police and Crime Commissioner was managed in 2024/25

OPCC Chief Executive (Monitoring Officer and Head of Paid Service)

Every Police and Crime Commissioner must have a Chief Executive Officer (CEO) who supports and advises the Commissioner and assists in the discharge of all statutory duties. The Chief Executive is a statutory appointment and is also the Head of Paid Staff and Monitoring Officer with responsibility for delivery, the appointment and management of OPCC staff, compliance and the provision of specialist advice.

The CEO's main role is to directly support the Commissioner to discharge the primary responsibility of securing the maintenance of an efficient and effective policing service for the area. This includes the development and delivery of the Police and Crime Plan.

The Chief Executive leads on:

- Strategy and resource planning governance arrangements.
- Partnership working, commissioning and some direct service delivery engagement, communications and information management (including obtaining the views of the public, media relations, research, strategic needs assessments).
- Assurance arrangements – evaluation, scrutiny and performance management of complaints reviews
- Specialist teams within the OPCC including accountability and standards; partnerships and commissioning; communications and customer contact; Local Criminal Justice Board business manager; Serious Violence Prevention Programme as well as the hosting of a number of regional assets for the five Police and Crime Commissioners across the Southwest.

As Monitoring Officer, within the governance framework of policing the role is to ensure that the Commissioner, or anyone acting on the Commissioner's behalf, acts lawfully and in such a way as not to constitute maladministration.

OPCC Chief Finance Officer (Treasurer)

The OPCC Treasurer fulfills the role of the Chief Finance Officer for the Commissioner's office and is responsible for the totality of the budget and specifically the capital budget, investment strategy and reserves for policing. The OPCC Chief Finance Officer (CFO) recognises our commitment to the Home Office Financial Management Code of Practice for the Police Service in England and Wales.

The CFO arrangements have also considered the CIPFA Code of Practice recommendation that the CFO reports directly to the Commissioner. If different arrangements are adopted the reasons should be publicly reported in the AGS.

During the reporting period the Commissioner's CFO reported via the Chief Executive Officer to the Commissioner.

This provides an effective solution to engage on all material matters via a dedicated line manager. The Commissioner's CFO has direct access to the Commissioner as well as to the Chair of the Independent Audit Committee.

Every Police and Crime Commissioner must appoint a Chief Finance Officer or Treasurer. This is a statutory appointment.

The Chief Finance Officer is responsible for ensuring that proper financial controls are in place for the Police and

Crime Commissioner, including arrangements for budget-setting and monitoring, and achieving value for money. The Treasurer also leads the estates' function.

This role has a statutory responsibility to ensure Commissioners financial affairs are exercised in accordance with relevant legislation and codes of practice. She is responsible for financial probity and value for money in the use of public funds.

The Treasurer leads on:

- Providing financial advice to the Police and Crime Commissioner on activity including the strategic planning and policy making process
- Advise on budgetary matters including any consequential long-term implications.
- Advise on the robustness of the budget and the adequacy of financial reserves. Ensuring that strategies are produced for treasury management, reserves and capital before the start of each financial year.
- Audit and risk management of the Police and Crime Commissioner.

The Treasurer also has a responsibility to report to the Commissioner and Police and Crime Panel any expenditure, or decision that will lead to expenditure, that she feels is unlawful

Structure of the OPCC

The Police and Crime Commissioner is elected by the people of Devon and Cornwall.

Details of all officers and senior staff salaries within the OPCC are published on the OPCC website.

The internal board/committee structure is set out in the Code of Corporate Governance.

OPCC Senior Management Team

The OPCC Executive Leadership Board (ELB) meets regularly, membership includes the Chief Executive, Treasurer and Director of Operations and Head of Communications.

The OPCC Executive Leadership Board is the primary governance board for the OPCC where members consider items submitted by the OPCC team for information and decision.

Regular updates are also provided to the wider OPCC team via monthly all staff meetings, fortnightly newsletters and weekly managers meetings. Scrutiny Arrangements

Further information
[Force Executive Team](#)
[OPCC Executive Team](#)

Scrutiny Arrangements

Holding the Chief Constable to Account

Holding the Chief Constable to account is the statutory role of a Police and Crime Commissioner and can be done in several ways. Locally the Commissioner uses a mix of public meetings, reports, and research; organisations such as HMICFRS; and formal complaints to assess the Chief Constable against expectations. The Commissioner and the Chief Constable meet regularly to discuss the totality of policing.

In Devon and Cornwall, the Commissioners Police and Crime plan focuses on the following four priorities for towns and cities, the countryside and coastal areas, on the roads and in homes and neighbourhoods:

- *Anti-social behaviour*
- *Drugs and alcohol*
- *Serious violence*
- *Theft*

The Commissioner actively seeks the input of the public to effectively carry out her holding to account scrutiny function. Whether formal or informal, scrutiny is informed by public views, needs and feedback, and the Commissioner is the voice of the public in policing.

Scrutiny Arrangements

To ensure that scrutiny activity is consistent and fair, the Commissioner for Devon, Cornwall and the Isles of Scilly aims to uphold several principles when conducting scrutiny.

The Commissioner conducts scrutiny in many ways. Some of this is carried out directly, whilst some is delegated to the Chief Executive, office staff, volunteers, or specially convened panels: -

- Informal Scrutiny and Oversight (through regular meetings with the Chief Constable and force leadership)
- Quality Assurance Scrutiny (checking that police processes and procedures are being carried out properly and appropriately)
- Thematic Scrutiny Enquiries (which may be delivered through a Scrutiny Enquiry Panel)
- Shared governance arrangements including Policing and Crime Joint Executive, Resources Board, Working Together Board, Independent Audit Committee.
- The Commissioner's Independent Custody Visiting Scheme
- Oversight of the Police Misconduct Processes
- Ensuring HMICFRS thematic recommendations are delivered locally.

Scrutiny Arrangements

Police and Crime Panel

The Panel has the statutory responsibility for scrutinising the performance of the Commissioner and is a joint committee of the twelve local authorities and two independent panel members in the area. The Panel undertakes its scrutiny function through a range of mechanisms and considers such matters as:

- *Reviewing the Commissioner's proposals for council tax precept. It has the power to veto these proposals if it considers the amount is inappropriate.*
- *Considering the Commissioner's proposals for the appointment of new Chief Constables and OPCC Statutory Officers*
- *Reviewing the Police and Crime Plan.*
- *Considering the Commissioner's Annual Report*
- *Investigating non-criminal complaints about the Police and Crime Commissioner*
- *The Police and Crime Panel met on four occasions during 2024/25 and there was an additional Extraordinary General Meeting.*

Further information

[Police and Crime Panel](#)

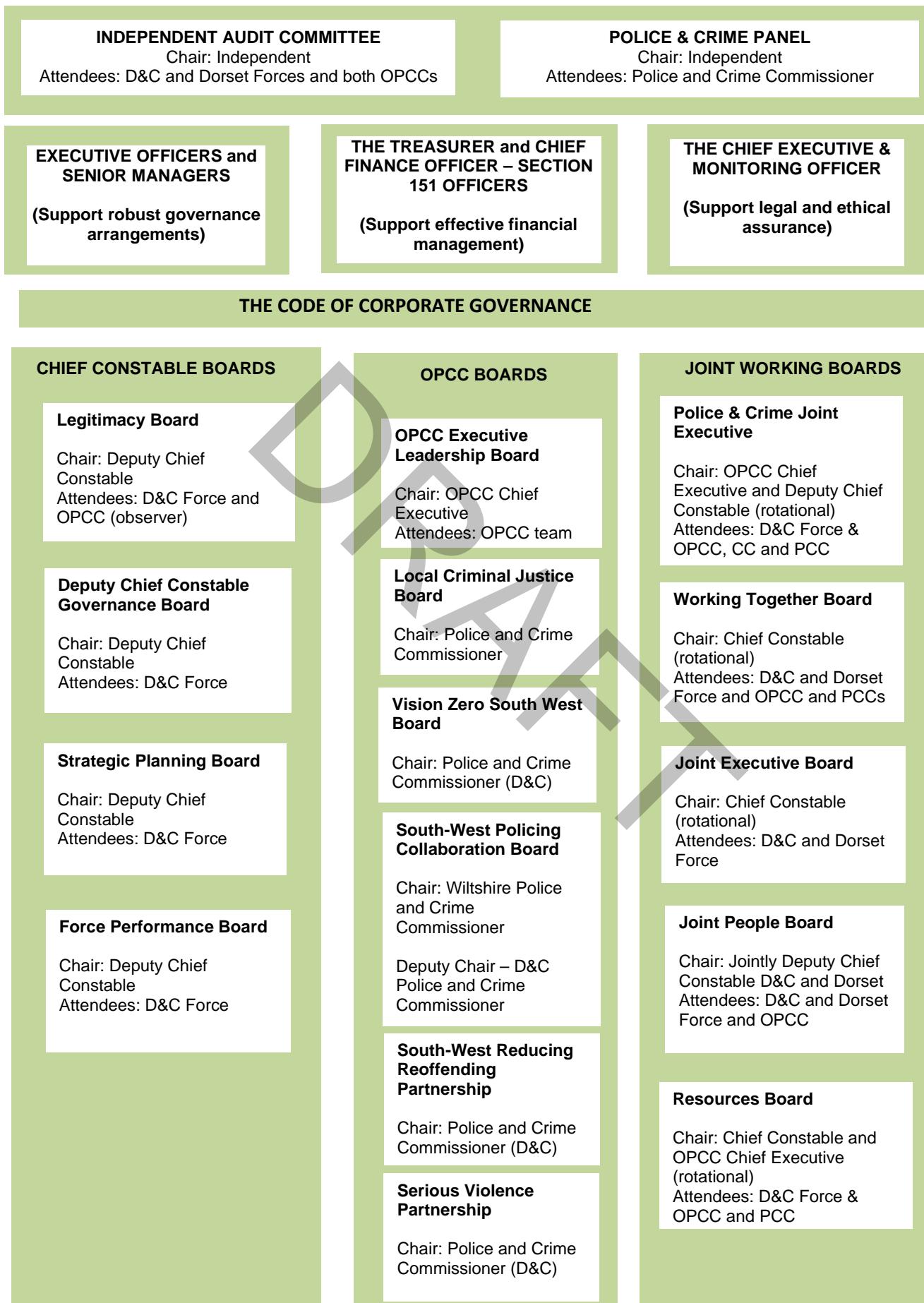
[Police and Crime Plan 2020-24](#)

[Police & Crime Plan 2025-29](#)

[OPCC Annual Report 2024](#)



Higher Level Governance View



Working with others

OPCC Key Partnerships

The Office of the Police and Crime Commissioner work with partners to help create safe, resilient and connected communities.

The Commissioner holds a key political role in Devon and Cornwall and the Isles of Scilly; she is the elected representative of the public and holds the democratic mandate and the legal duty to hold the Chief Constable to account with regards to the delivery of policing services across the two counties and the Isles of Scilly. The PCC works in conjunction with the Chief Constable to set the force's strategic direction which is drafted into a published Police & Crime plan.

The Commissioner invests in a wide variety of partnerships to deliver improvements to policing and overall community safety. These include:

- Local Criminal Justice Board
- South West Reducing Reoffending Partnership
- Vision Zero South West
- Serious Violence Prevention Partnership
- Community Safety Partnerships (x10)
- Combatting Drugs Partnerships (x4)
- Prisoners Building Homes
- Youth Offending Teams (x4)
- South West Policing Collaboration Board

Local Criminal Justice Board

Local Criminal Justice Boards (LCJBs) are the forum in which the local criminal justice organisations at police force area (PFA) level come together to work in the common interest to improve the criminal justice system (CJS). Working in partnership with strategic leaders representing the Police, Crown Prosecution Service (CPS), Courts (HMCTS), Prisons and Probation Service (HMPPS), Youth Justice Service (YJS), and support services, Devon and Cornwall LCJB aims to address cross cutting issues, improve the

experiences of victims and witnesses, reduce reoffending, agree, and deliver strategic priorities to improve efficiency and effectiveness of the local CJS.

South-West Reducing Reoffending Partnership

The PCC works in partnership with CJS organisations across the peninsula and now chairs the Reducing Offending Board for the South-West region (Avon & Somerset, Devon & Cornwall, Dorset, Gloucestershire and Wiltshire). The South-West Reducing Reoffending Partnership was established in March 2019 and brings together partners from across the south-west to support multi-agency work to tackle some of the main causes of reoffending, such as lack of accommodation, access to health services and employment opportunities.

Vision Zero

The Vision Zero South-West Road Safety Partnership is chaired by the Commissioner and is a collaboration of all the organisations in Devon and Cornwall who deal with road safety. Vision Zero South-West has set itself the ambitious target of halving all fatal and serious collisions by 2030 and eventually eradicating them completely.

Serious Violence Prevention Partnership

Our Serious Violence Partnership was established as part of the new convening powers that were conveyed on Police and Crime Commissioners as part of the new serious violence prevention duties for a wide range of public sector partners.

Working with others

Community Safety Partnerships

Community Safety Partnerships (CSPs) have a statutory responsibility to work together to protect their local communities from crime, and to help people feel safe.

They are tasked with tackling local issues including anti-social behaviour, drug or alcohol misuse, preventing serious violence and reducing re-offending.

The partnerships include the police, fire and rescue services, local authority community safety teams, local authority councillors, public health and probation services.

There are CSPs for Cornwall, Devon, Plymouth, Torbay, the Isles of Scilly, Exeter, East & Mid Devon, North Devon & Torridge and South Devon & Dartmoor.

The Commissioner works with and supports the local CSPs to address their priorities, local issues and concerns. The Commissioner has successfully worked with CSPs to secure external funding opportunities which help tackle issues in local areas.

Combatting Drugs Partnerships

Combatting drugs partnerships exist in all four of the upper tier local authority areas within Devon and Cornwall. They are chaired by Directors of Public Health and were set up in response to the governments drugs strategy “From Harm to Hope”.

Prisoners Building Homes

The Prisoners Building Homes (PBH) Programme is led by the five South-West Police and Crime Commissioners under the auspices of the South-West Reducing Reoffending Partnership (with representatives from HM Prison and Probation Service, Ministry of Justice, the Police, NHS England, Office for Health Improvement and Disparities, Youth Justice Board, Department of

Work & Pensions, South West Councils, and the Voluntary Sector).

It was set up to enable prisoners to be employed and trained by modular housing providers to build low carbon, modular homes for local communities and vulnerable people. It provides an opportunity to reduce reoffending by ensuring prisoners have the skills they need to help secure employment upon their release.

Youth Offending Teams

Youth Offending Teams are hosted within Children Services in our four upper tier local authority areas. These multidisciplinary partnership teams get involved with young people who get into trouble with the law or are arrested; are charged with a crime and have to go to court, are convicted of a crime and given a sentence. The Commissioner part funds the YOTs through a pooled budget arrangement with other partners.

South West Police Collaboration Board

The South West Police Collaboration Board is the governance mechanism by which the five Police and Crime Commissioners and five Chief Constables in the South West come together to deliver a range of shared policing services. There are a variety of four force and five force collaborations including Forensics services, Procurement and Regional Organised Crime Unit (ROCU).



The Review of Governance Arrangements in Place During 2024/25

Governance Arrangements

The review of effectiveness of the joint governance arrangements in place during 2024/25 indicated that the framework provided a high level of assurance. Based on reflection of the key structures and processes which comprise those arrangements it can be judged that appropriate mechanisms existed to:

- promote and monitor codes of conduct and professional behaviour.
- ensure compliance with internal and external requirements.
- promote transparency and acting in the public interest.
- develop channels of communication with all sections of the community
- manage the business to deliver the organisational vision of being synonymous with exemplary service.
- apply good governance arrangements to collaboration activity and partnerships.
- appropriately scrutinise performance.

The areas for development detailed overleaf have been identified from the review process. The implementation of these will be monitored and reported in our AGS for 2025-26.

Key Challenges in Local Audit Accounting

The timely release of audited accounts is vital to public sector governance arrangements, who need the numbers for future budgeting and decision making.

Delays in publishing local government audited accounts have increased significantly with many public sector audit opinions outstanding. This means that many stakeholders can't rely on audited accounts to inform decision making – a significant risk for governance and control.

Local authority accounts are becoming increasingly complex as accounting standards evolve, and delays are exacerbated by capacity constraints in both local audit and local government.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. Devon and Cornwall Police continue to work closely with the external auditors to resolve these issues and recognise the current challenges.

The certification of the 2023-24 accounts was completed prior to the February 2025 backstop date.



Areas for Development for 2025/26

The key areas for development during 2025/26 are summarised below.

Area for Development	Owner	Target date
Hold the Chief Constable to account for the removal of the Force from the HMICFRS PEEL inspections Engaged Programme.	Commissioner	May 2025
Hold the Chief Constable to account for the governance arrangements for the reporting of national, regional, and local multi-agency operational partnerships.	Commissioner	December 2025



Summary

This statement is intended to provide assurance on governance arrangements. It is stressed that no system of control can provide absolute assurance against material misstatement or loss. No significant governance issues have been identified during this year's review. For completeness, the minor issues identified are recorded and will be addressed to ensure continuous improvement.

We hope that this document provides you with some helpful insight into how we decided to lead the Office of the Police and Crime Commissioner for Devon & Cornwall, the systems we have put in place to ensure our decisions are open and accountable, and that your money is safeguarded.

Signatures

Alison Hernandez
Police and Crime
Commissioner
for Devon & Cornwall

Nicola Allen
Chief Finance Officer

Frances Hughes
Chief Executive
and Monitoring
Officer



Devon & Cornwall
POLICE



The Chief Constable of Devon &
Cornwall Police

May 2025

Introduction



James Vaughan
Acting Chief Constable
for Devon & Cornwall
Police

Welcome to the Annual Governance Statement (AGS) for 2024/25. The AGS outlines what the key governance structures and processes were during the financial year and captures the main findings arising from the annual review of those arrangements.

Welcome from the Chief Constable

Our people deliver high quality services to our communities. We rely on our governance arrangements as the framework to make sure that service delivery is done properly. We each have a responsibility for ensuring that our governance arrangements remain fit for purpose and undertake a review on an annual basis.

Where our review has identified positive practice or areas for improvement, we will capture those in the relevant section of this AGS.

Overall, the review undertaken to inform this AGS indicated that the key structures and processes that were in place during 2024/25, continued to provide a high level of confidence in the governance arrangements and that:

- Decisions are ethical, open, honest, and evidence based.
- Public money is safeguarded.
- Risk is effectively managed.
- Transparency comes as a matter of course.
- Processes are continually improved.

Corporate Governance

What is Corporate Governance?

Corporate governance refers to the process by which organisations are directed, controlled, led, and held to account. In other words, corporate governance is how we make sure we do things properly.

Governance is about how policing ensures it is doing the right things, in the right way, for the right people in a timely, inclusive, open, honest, and accountable manner. It comprises of systems and processes, cultures, and values by which the relevant policing bodies are directed and controlled. Devon and Cornwall Police has a responsibility for conducting an annual review of the effectiveness of its governance framework, including the system of internal control.

Good governance is an essential part of local democracy and through the continued adoption of transparent processes Devon and Cornwall Police will strive to ensure that strategies, policies, and operational matters are transparent and understood by residents and visitors to Devon, Cornwall, and the Isles of Scilly.

The Corporate Governance Framework sets out the systems and processes, culture and values by which the Chief Constable and the Police & Crime Commissioner (Commissioner) manage their respective roles and responsibilities.

Each year the Chief Constable is required to produce an AGS. The AGS is the formal mechanism we use to report on the effectiveness of our internal controls and decision-making systems. Our AGS complies with the reporting requirements contained in the CIPFA – Code of Practice on Local Authority Accounting and accompanies our accounts for the financial year. This is a document that describes how well our governance system has functioned during the year ended 31 March 2025 and sets out areas for development for the year ahead.

Good corporate governance helps to put people first in everything we do. This gives us confidence that we are doing the right thing in the right way for those who we deliver services to, for and with.



Corporate Governance

Corporate governance principles and guidance have again informed the review of governance arrangements for 2024/25. More specifically, the structure of this AGS has been prepared with reference to themes from key elements of the structures and processes referred to in the CIPFA AGS guidance.

In addition, the CIPFA Financial Management Code (FM Code) provides the public sector with guidance for good and sustainable financial management. Devon and Cornwall Police have undertaken a review of compliance to the principles and standards within the FM Code that provided assurance on financial sustainability.

Risk Management

Risk management is a key facet of Devon and Cornwall's governance framework. The framework comprises the systems, processes and values through which activities are monitored and managed. It is essential that the threats to achieving objectives are consistently identified and assessed. This is achieved through the adoption and implementation of an effective risk management process that supports the delivery of the Police and Crime Plan and Force Business Plans.

A consistent process for the management and reporting of risk has been adopted, with bespoke reporting arrangements for the Executive. The Independent Audit Committee monitors risk reports for assurance on the effectiveness of risk management arrangements on behalf of Devon and Cornwall Police.

In 2016 CIPFA published an updated version of their "Delivering Good Governance in Local Government: Framework" which was followed by specific guidance notes for Policing Bodies. The 2016 Framework sets out seven principles of good governance which are taken from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014) ('the International Framework') and interprets them for local government.

The seven principles are:

- A –** behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- B –** ensuring openness and comprehensive stakeholder engagement.
- C –** defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D –** determining the interventions necessary to optimise the achievement of the intended outcomes.
- E –** developing the entity's capacity, including the capability of its leadership and the individuals within it.
- F –** managing risks and performance through robust internal control and strong public financial management.
- G –** implementing good practices in transparency, reporting and audit to deliver effective accountability.

Codes of conduct and standards of professional behaviour

Ethics and standards are core to the corporate governance arrangements

Devon and Cornwall Police aspires to the highest ethical standards in all its activities. The policing Code of Ethics sets out the principles and standards of behaviour that promote, reinforce, and support the highest standards from everyone who works within the police service.

A new national police Code of Ethics (2024) has been published by the College of Policing outlining the professional behaviours that our communities rightly expect to see of us, whether we are a police officer, member of police staff or volunteer.

The Code outlines the expected behaviours from a police service that is fair, ethical, and professional, providing a framework to guide the actions taken and decisions every day, no matter what the role. The Code is hosted on the College of Policing website and has been developed by serving police officers, police staff, academics, and representatives from partner organisations. Based on evidence and first-hand experience, it has been developed to ensure everyone feels fully supported within their roles.

The Code of Ethics has been simplified into three principles. These are:

- Public service
- Courage
- Respect and empathy

The Devon and Cornwall Police Ethics Committee is well established and is a key component of the Ethics Structure.

Further information
[Police Misconduct Process](#)

Complaints and Recognition

Devon and Cornwall Police have a clearly defined complaints process. Once this process is complete, in specific circumstances the Police and Crime Commissioner can undertake a review of the way complaints are handled. Complaints and recognition about the police are handled by the Commissioner's independent team, to ensure fairness, for the public and the police.

The aims and key principles of the process are:

- To learn and develop by improving from mistakes, poor judgement and low-level misconduct via early and supportive intervention.
- To provide a fair, open, and proportionate process to deal with such matters.
- To focus upon self-reflection, learning from mistakes and development of actions to put issues right and prevent reoccurrence.
- To build an inclusive, reflective and participative process for the officer involved, and the identification of individual and organisational learning.
- To ensure that disciplinary proceedings are focused and applied only to serious breaches of the Standards of Professional Behaviour, where it is considered that a formal disciplinary sanction is justified.

Further information

[Code of Practice for Ethical Policing \(2023\)](#)

[Ethical Policing Principles \(2024\)](#)

Ensuring Compliance

Code of Corporate Governance

The Code of Corporate Governance is a key governance instrument which acts as a reference point for the expectations and rules about, for example, who in the Devon and Cornwall Police can make decisions and on what issues.

Finance Regulations

Aligned to the Code of Corporate Governance are the Finance Regulations. These translate into practical guidelines and is the framework for decision making on financial matters.

Sources of Assurance

Various sources of assurance, both internal and external are relied on to test and ensure compliance with laws and regulations, and that governance arrangements and expenditure is in line with the Finance Regulations.

Head of Internal Audit (SWAP) opinion in support of the Annual Governance Statement (June 2024)

"On the balance of our 2023/24 audit work for Devon and Cornwall Police and OPCC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year."

Internal Audit

Internal Audit Services were provided by the South-West Audit Partnership (SWAP). The internal audit plan for the year and regular progress reports detailing the outcome of the assignments in the plan were prepared and reported to the Independent Audit Committee.

The plan is risk based and targeted at areas where Internal Audit is the appropriate assurance provider. It is designed with a large degree of flexibility so that changes can be made to test emerging areas of concern.

Based on the internal audit assignments completed throughout the year an audit opinion is formed by SWAP for both the Commissioner and Chief Constable. Both the Commissioner and Chief Constable received positive opinions in the Annual Report for the reporting period.

The positive opinion of the internal auditors for the year ended March 2024 was used to inform the judgement on the level of assurance provided by the governance arrangements.

Further information

[The Code of Corporate Governance and Financial Regulations](#)

[Annual Internal Audit Report](#)

Ensuring Compliance

Good governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, and accountable manner.

The Commissioner and the Chief Constable have in place structures, systems, and internal controls by which the police service is directed and controlled.

There are also processes and procedures in place that enable the Commissioner to hold the Chief Constable to account for policing. The Commissioner engages with the local people and communities to ensure robust public accountability and transparency.

Grant Thornton the external auditor delivers an audit opinion based on their verification of the financial accounts.

Opinion on Financial Statements

During the year External Audit gave an “unqualified” opinion on the Group, Police and Crime Commissioner and Chief Constable’s financial statements 2023-24

Summary of Value for Money assessment 2023-24

Auditors are required to report their commentary on the PCC’s and CC’s arrangements under specified criteria. The auditors did not identify any risks or significant weakness in the arrangements for financial sustainability. Significant weakness in arrangements were identified for improving economy, efficiency, and effectiveness with a key recommendation made relating to the ongoing work needed to fully exit the HMICFRS Engage monitoring status. No significant weakness was identified in governance arrangements, but the key recommendation raised in the improving economy, efficiency, and effectiveness area impacts governance arrangements.

External Audit

External Auditors work independently of the organisation. They examine records, operating systems and financial accounts and provide assurance around compliance. Our external audit service is provided by Grant Thornton. The appointment is made independently by Public Sector Audit Appointments (PSAA) who manage the arrangements for appointing auditors as set out in the Local Audit and Accountability Act 2014.

Independent Audit Committee

The Commissioner and Chief Constable operate an Independent Audit Committee (IAC).

During 2024/25 the Committee Chair reviewed issues through regular meetings with the Executive and Chief Officers. Committee members worked together, to develop and use their knowledge and expertise, and that of others to the best effect. They have a non-political, evidence-based approach that has been proven to achieve good results. To support their roles, all committee members regularly reviewed and considered their training requirements.

All the IAC sessions in the reporting period were quorate and there was active engagement from members and officers.

Further information

[Independent Audit Committee](#)

[Interim External Auditors Report 2023/24](#)

Ensuring Compliance

HMICFRS

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) independently assesses police forces and policing activity in the public interest, ranging from neighbourhood teams through to serious crime and the fight against terrorism.

In preparing their reports, they ask the questions which the public would ask and publish the answers in an accessible form.

HMICFRS provide the information to allow the public to compare the performance of forces against others and their evidence is used to drive improvements in the service to the public.

As an additional source of assurance HMICFRS outcomes were considered in the review of governance arrangements.

The inspectorate's 2023-25 Police Effectiveness Efficiency and Legitimacy (PEEL) report on the force was published in July 2024. It graded the force's performance across nine areas of policing. The report found the force was 'good' in one area, 'adequate' in three areas, 'requires improvement' in three areas and 'inadequate' in two areas.

HMICFRS are informed to a great extent by the latest Force Management Statement (FMS). This is a self-assessment that the Chief Constable must prepare and submit to HMICFRS each year.

HMICFRS use the FMS and information from their other inspection activity to inform their assessment.

Assessment of the outcomes of HMICFRS inspection activity is overseen and monitored by the force at the Strategic Legitimacy Board.

HMICFRS 'Engage' Status

Following the HMICFRS PEEL Inspection 2021-22, in October 2022, the force was moved into the 'engage' phase of monitoring, which provides additional scrutiny on behalf of the public by HMICFRS. It identified three key areas where the force needed to make clear and sustained improvements, the management of violent and sexual offenders (MOSOVO), the ability to answer emergency and non-emergency calls and how crime is recorded.

The force was formally discharged from concerns regarding the management of MOSOVO in January 2024. In September 2024 HMICFRS discharged the force from concerns about emergency and non-emergency contact.

For the recording of crime, it remains in the engage phase, however, the inadequate rating was lifted in September 2024 by HMICFRS and the inspectorate has placed the force on a more positive rating of 'requires improvement' in this area.

Force Sustainability

Sustainability is a shortened term for sustainable development, which is development that meets the needs of today without compromising the ability of future generations to meet their needs. Sustainable development is achieved by balancing economic growth with social inclusion and environmental protection.

Devon and Cornwall Police recognises that we need to embed sustainability into everything that we do to ensure we future proof the force and our local communities.

Further information

[HMICFRS](#)

Transparency & Engagement

The view of the Chief Constable is that transparency is one of the pillars of good corporate governance. The stated aspirations is that statutory requirements are not only complied with but exceeded.

Active engagement with the communities that we serve helps to create a positive working relationship with them and a more detailed understanding of their needs and issues which helps shape service delivery.

A range of tools are used to help us listen to and understand the experiences of our communities.

The communities of Devon & Cornwall were regularly invited to have their say during 2024/25 in a wide variety of formats.

The Commissioner actively encourages public engagement and aims to bring people and communities together to address issues of common importance, to solve shared problems and to bring about positive social change.



Professional Standards & Behaviour

The principle of policing by consent relies on the trust and confidence that the public has in the police service. Professional Standards Department (PSD) plays a crucial role in maintaining that trust and confidence in policing, by ensuring that high standards are effectively managed.

Effective policing is built on public trust and confidence. This depends on a policing profession that is ethical and professional in the way that it respects, listens, responds, improves and serves the public.

Chief officers lead the force by supporting the positive reinforcement, and development of ethical and professional behaviour, to improve policing practice. Unprofessional behaviour is challenged, staff welfare is understood and managed, openness and candour are supported, professional development is encouraged, and misconduct is investigated.

PSD is primarily focused on four key areas of business:

- Vetting – ensuring that new joiners, re-joiners and current employed staff have the correct level of vetting for their role.
- Complaints – dealing with complaints in a timely and effective manner that enhances the reputation of Devon and Cornwall Police.
- Misconduct – investigating incidents where there is a possibility that standards of professional behaviour have been breached.
- Counter-Corruption – investigating officers and staff where there is a concern that corrupt practices and behaviours may be occurring.

How the business was managed in 2024/25

Police and Crime Plan

The plan sets out the vision and priorities for policing and community safety, as well as the objectives and ambitions that the Chief Constable is held to account against.

Community engagement informed a refresh of the Police and Crime Plan priorities.

Financial Management and the Resources Board

In December 2024 the Commissioner appointed James Vaughan QPM as interim Chief Constable for Devon & Cornwall Police. Mr Vaughan has taken up the post following a recruitment process involving His Majesty's Inspectorate of Police and Fire & Rescue Services (HMICFRS), the College of Policing and the Police and Crime Panel. The position became vacant after the substantive Chief Constable and Acting Chief Constable were suspended pending separate investigations by the Independent Office for Police Conduct (IOPC).

The forum for oversight of corporate health during 2024/25 was the Resources Board. During the year the Board operated monthly to monitor the management of resources including land, property, finance, projects, and people. The Board received regular reports on workforce supply, litigation, estates, capital health checks and group financials.

The Resources Board has supported the achievement of the strategic objectives as recorded in the Annual Report.

Code of Corporate Governance

Crucially this contains the scheme of delegation and consent which sets out the parameters for who can make decisions across the business.

Force Chief Finance Officer

The Director of Finance and Resources for Devon and Cornwall Police is the Chief Financial Officer (CFO) for the Chief Constable, giving advice, overseeing spending plans, and sitting as a member of the Chief Officer Executive team. This role is the person responsible in law for the proper administration of the force's financial affairs. The CFO is a qualified accountant and has responsibility for the delivery of ICT, Transport, Administration and Financial Services within Devon and Cornwall. These departments are all delivered in partnership with Dorset Police, and are joint teams working across, and providing services to, all three counties.

In September 2024 David Wilkins was appointed as the Director of Finance and Resources for Devon and Cornwall Police.

The CFO is a member of the five Force Regional Finance Directors group and represents all five Directors at the Regional Strategic Chiefs and Commissioners meeting. They are also the lead officer for the Southwest Police Procurement Department, which provides its services to Devon & Cornwall, Dorset, Gloucestershire, and Wiltshire.

How the business was managed in 2024/25

Force Chief Finance Officer(cont)

Every Chief Constable must appoint a chief finance officer (CFO) under paragraph 6(1)(b) of Schedule 1 to the Police Reform and Social Responsibility Act 2011. They manage the Force's financial affairs in accordance with Sections 112 and 114 of the Local Government Finance Act 1988 and are responsible for the proper administration of the Chief Constable's financial affairs.

The Chief Finance Officer leads on:

- Ensuring that the financial affairs of the Force are properly administered and that the Financial Regulations are observed and kept up to date.
- Advising the Chief Constable on value for money in respect of all aspects of the relevant Force's expenditure.
- Advising the Chief Constable on the soundness of the budget in relation to the Force.
- Liaising with the external auditor.
- Ensuring that adequate insurance cover is arranged in liaison with the Treasurer.
- Producing statements of accounts for the Chief Constable.
- Providing information to the Treasurer as required to enable production of group accounts.

Commissioner's Accountability Board

The purpose of the Commissioner's Accountability Board (CAB) is to act as a formal governance meeting to consult on significant strategic issues that jointly affect the shape of policing and crime within the Force area and to discuss issues which determine the strategic direction of the Force and OPCC.

CAB will guide the OPCC and the Force in the formulation of its corporate strategies, corporate plans, objectives, and priorities considering the social, environmental and economic needs of our communities, partners and the individual corporation's sole.

Further information
[Force Executive Team](#)

Further information
[Police and Crime Plan 2025-2029](#)
[OPCC Annual Report 2023-2024](#)

Scrutiny Arrangements Holding the Chief Constable to Account

This is the statutory role of a Police and Crime Commissioner and can be done in several ways. Locally the Commissioner uses a mix of public meetings, reports, and research; organisations such as HMICFRS; and formal complaints to assess the Chief Constable against expectations.

In Devon and Cornwall, the Commissioners Police and Crime plan focuses on the following four priorities for its towns and cities, its countryside and coastal areas, on its roads and in its homes and neighbourhoods:

- Anti-social behaviour
- Drugs and alcohol
- Serious violence
- Theft

The Commissioner actively seeks the input of the public to effectively carry out the scrutiny function. Whether formal or informal, scrutiny is informed by public views, needs and feedback.

Further information

- [Police and Crime Panel- Public](#)
- [Scrutiny Arrangements](#)

Scrutiny Arrangements

To ensure that scrutiny activity is consistent and fair, the Commissioner for Devon, Cornwall and the Isles of Scilly aims to uphold several principles when conducting scrutiny.

There are various scrutiny arrangements in place for Devon and Cornwall Police which reflect its statutory role.

The Commissioner conducts scrutiny in three broad ways. Some of this is carried out directly, whilst some is delegated to the Chief Executive, office staff, volunteers, or specially convened panels: -

- Informal Scrutiny and Oversight (through regular meetings with the Chief Constable and force leadership)
- Quality Assurance Scrutiny (checking that police processes and procedures are being carried out properly and appropriately)
- Thematic Scrutiny Enquiries (which may be delivered through a Scrutiny Enquiry Panel)



Higher Level Governance View

INDEPENDENT AUDIT COMMITTEE

Chair: Independent

Attendees: D&C and Dorset Forces and both OPCCs

POLICE & CRIME PANEL

Chair: Independent

Attendees: Police and Crime Commissioner

EXECUTIVE OFFICERS and SENIOR MANAGERS

(Support robust governance arrangements)

THE TREASURER and CHIEF FINANCE OFFICER – SECTION 151 OFFICERS

(Support effective financial management)

THE CHIEF EXECUTIVE & MONITORING OFFICER

(Support legal and ethical assurance)

THE CODE OF CORPORATE GOVERNANCE

CHIEF CONSTABLE BOARDS

Resources Board

Chair: Chief Constable and OPCC Chief Executive (rotational)
Attendees: D&C Force & OPCC and PCC

Force Executive Board

Chair: Chief Constable
Attendees: D&C Force

Deputy Chief Constable Governance Board

Chair: Deputy Chief Constable
Attendees: D&C Force

Legitimacy Board

Chair: Chief Constable
Attendees: D&C Force and OPCC (observer)

Strategic Planning Board

Chair: Deputy Chief Constable
Attendees: D&C Force

Force Performance Board

Chair: Deputy Chief Constable
Attendees: D&C Force

OPCC BOARDS

OPCC Executive Leadership Board

Chair: OPCC Chief Executive
Attendees: OPCC team

Local Criminal Justice Board

Chair: Police and Crime Commissioner

Vision Zero South-West Board

Chair: Police and Crime Commissioner

South-West Policing Collaboration Board

Chair: Police and Crime Commissioner

South-West Reducing Reoffending Partnership

Chair: Police and Crime Commissioner

JOINT WORKING BOARDS

Commissioner's Accountability Board

Chair: OPCC Chief Executive and Deputy Chief Constable (rotational)
Attendees: D&C Force & OPCC, CC and PCC

Working Together Board

Chair: Chief Constable (rotational)
Attendees: D&C and Dorset Force and OPCC and PCCs

Joint Executive Board

Chair: Chief Constable (rotational)
Attendees: D&C and Dorset Force

Joint Strategic Change Board

Chair: Deputy Chief Constable D&C and Dorset (jointly)
Attendees: D&C and Dorset

Joint Information Board

Chair: D&C Deputy Chief Constable
Attendees: D&C and Dorset Force

Strategic People Board

Chair: D&C and Dorset Assistant Chief Officers (rotational)
Attendees: D&C and Dorset Force and OPCC

Working with others

Collaboration Governance

Regional Collaboration

The Southwest Police and Crime Commissioners and Chief Constables are committed to working together seeking opportunities to develop relationships and collaborations. This is achieved through a mix of national and regional alignment and collaboration.

The Southwest police region covers five forces, Gloucestershire, Wiltshire, Avon & Somerset, Devon and Cornwall, and Dorset.

The current collaborative arrangements between forces have evolved over time and exist at a variety of different levels. There are strategic alliances between Devon and Cornwall and Dorset, and Wiltshire and Avon and Somerset, as well as three, four and five force collaborations. Arrangements include the Regional Organised Crime Unit (ROCU) and the South-West Police Procurement Department (SWPPD). In addition, the five Police and Crime Commissioners employ three members of shared staff to support regional collaboration projects.

Collaborations are designed to provide effective and efficient services which builds policing, capability, capacity, and resilience while providing value for money through clear accountability, good governance, and transparency. This supports the achievement of long-term operational effectiveness and economy through greater interoperability, integration, or joint working of policing and public services.

Force Collaboration Agreements

Force collaboration agreements are made under Section 23 (e) of the Police Act 1996.

Force collaborations may consist of a provision for:

- (a) The joint discharge of function by members of police forces.
- (b) Members of a police force to discharge functions in other force's area.
- (c) Members of a police force to be provided to another force.

Chief Officers may make a collaboration agreement only if the chief officer thinks that the agreement is in the interests of the efficiency or effectiveness of one or more police forces.

Devon and Cornwall Police and Dorset Police work together making key strategic decisions and providing effective governance for existing alliances across both forces.

The forces work in partnership to agree the visions and priorities for the alliance services, identifying savings and approving funding to support shared service delivery.

Shared business areas are kept under regular review with improvements and benefits identified, to ensure service delivery meet today's needs.

Further information

[Force Collaboration Agreements](#)

What we said we would develop in 2023/24

Areas for Development from the 2023/24 AGS (published February 2025)

Area for Development	Owner	Target date	Update
A lack of assurance provided by non-audited accounts due to delays with local audit delivery by Grant Thornton.	OPCC and Chief Constable	May 2025	Complete: The certified group accounts 2023/24 and Annual Audit Letter were presented to IAC February 2025 prior to the governments backstop arrangements.
Findings from the HMICFRS PEEL inspections placed the force into the 'Engage' process.	Chief Constable	December 2024	Brought forward to 2025/26. Securing the improvements required to remove the force from the Engage process is the CC's top priority and actions are being prioritised accordingly.
Governance arrangements for the reporting of national, regional, and local multi-agency operational partnerships.	Chief Constable	December 2024	Brought forward to 2025/26 actions. Extension required.



Governance Arrangements

The Review of Governance Arrangements in place during 2024/25

The review of effectiveness of the joint governance arrangements in place during 2024/25 indicated that the framework provided a high level of assurance. Based on reflection of the key structures and processes which comprise those arrangements it can be judged that appropriate mechanisms existed to:

- promote and monitor codes of conduct and professional behaviour.
- ensure compliance with internal and external requirements.
- promote transparency and acting in the public interest.
- develop channels of communication with all sections of the community
- manage the business to deliver the organisational vision of being synonymous with exemplary service.
- apply good governance arrangements to collaboration activity and partnerships.
- appropriately scrutinise performance.

The areas for development detailed overleaf have been identified from the review process. The implementation of these will be monitored and reported in our AGS for 2025/26.

Key challenges in local audit accounting

The timely release of audited accounts is vital to public sector governance arrangements, who need the numbers for future budgeting and decision making.

Delays in publishing local government audited accounts have increased significantly with many public sector audit opinions outstanding. This means that many stakeholders can't rely on audited accounts to inform decision making – a significant risk for governance and control.

Local authority accounts are becoming increasingly complex as accounting standards evolve, and delays are exacerbated by capacity constraints in both local audit and local government.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. Devon and Cornwall Police continue to work closely with the external auditors to resolve these issues and recognise the current challenges.

The certification of the 2023-24 was completed prior to the February 2025 backstop date.



Areas for Development for 2025/26

The key areas for development during 2025/26 are summarised below.

Area for Development	Owner	Target date
Brought forward from 2023/24: Findings from the HMICFRS PEEL inspections placed the force in the 'Engage' process.	Chief Constable	Revised September 2025
Brought forward from 2023/24: Governance arrangements for the reporting of national, regional, and local multi-agency operational partnerships.	Chief Constable	Revised December 2025

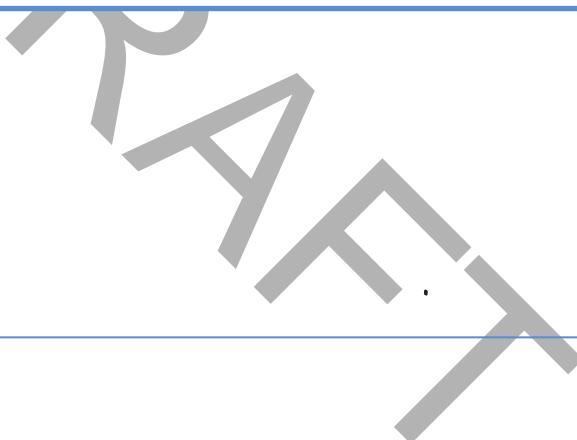
Summary

This statement is intended to provide reasonable assurance on governance arrangements. It is stressed that no system of control can provide absolute assurance against material misstatement or loss.

No significant governance issues have been identified during this year's review. For completeness, the minor issues identified are recorded and will be addressed to ensure continuous improvement.

We hope that this document provides you with some helpful insight into how we decided to lead Devon & Cornwall Police, the systems we have put in place to ensure our decisions are open and accountable, and that your money is safeguarded.

Signatures



James Vaughan
Chief Constable

David Wilkin
Chief Finance Officer



For the Office of the Police and Crime
Commissioner

May 2025

Introduction

Welcome to the Annual Governance Statement (AGS) for 2024/25. The AGS outlines what the key governance structures and processes were during the financial year and captures the main findings arising from the annual review of those arrangements.

The Office of the Police and Crime Commissioner has a responsibility to deliver high quality services to the community. It relies on its governance arrangements as the framework that ensures service delivery is done properly. The office has a responsibility to ensure that governance arrangements remain fit for purpose and are reviewed on an annual basis.

Where the review has identified positive practice or areas for improvement, it is captured in the relevant section of this AGS.

Overall, the review undertaken to inform this AGS indicated that the key structures and processes that were in place during 2024/25 continued to provide a high level of confidence in the governance arrangements and that:

- Decisions are ethical, open, honest, and evidence based.
- Public money is safeguarded.
- Risk is effectively managed.
- Transparency comes as a matter of course.
- Processes are continually improved.



Corporate Governance

What is Corporate Governance?

Corporate governance refers to the process by which organisations are directed, controlled, led, and held to account. In other words, corporate governance is how we make sure we do things properly.

Each year the Offices of the Police and Commissioner and Chief Constable, are required to produce an AGS. The AGS is the formal mechanism we use to report on the effectiveness of our internal control and decision-making systems. Our AGS complies with the reporting requirements contained in the CIPFA – Code of Practice on Local Authority Accounting and accompanies our accounts for the financial year. This is a document that describes how well our governance system has functioned during the year ended 31 March 2025 and sets out areas for development for the year ahead.

The principles and guidance have again informed the review of governance arrangements for 2024/25. More specifically, the structure of this AGS has been prepared with reference to themes from key elements of the structures and processes referred to in the CIPFA AGS guidance.

In addition, the CIPFA Financial Management Code (FM Code) provides the public sector with guidance for good and sustainable financial management. Dorset Police have undertaken a review of compliance to the principles and standards within the FM Code that provided assurance on financial sustainability.

Good corporate governance helps to put people first in everything we do. This gives us confidence that we are doing the right thing in the right way for those who we deliver services to, for and with.

In 2016 CIPFA published an updated version of their “Delivering Good Governance in Local Government: Framework” which was followed by specific guidance notes for Policing Bodies. The 2016 Framework sets out seven principles of good governance which are taken from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014) ('the International Framework') and interprets them for local government.

The seven principles are:

- A** – behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- B** – ensuring openness and comprehensive stakeholder engagement.
- C** – defining outcomes in terms of sustainable economic, social, and environmental benefits.
- D** – determining the interventions necessary to optimise the achievement of the intended outcomes.
- E** – developing the entity’s capacity, including the capability of its leadership and the individuals within it.
- F** – managing risks and performance through robust internal control and strong public financial management.
- G** – implementing good practices in transparency, reporting and audit to deliver effective accountability.

Codes of Conduct and Standards of Professional Behaviour

Ethics and Standards are Core to the Corporate Governance Arrangements.

The Office of the Police and Crime Commissioner (OPCC) aspires to the highest ethical standards in all our activities. The policing Code of Ethics sets out the principles and standards of behaviour that promote, reinforce, and support the highest standards from everyone who works within the police service.

The 'Nolan Principles' (the Seven Principles of Public Life) apply to all holders of public office – and in this case specifically apply to the Police and Crime Commissioner. They are:

- Selflessness
- Integrity
- Objectivity
- Accountability
- Openness
- Honesty
- Leadership

Further information

[Our Policies and Procedures - Dorset Police & Crime Commissioner](#)

[Code of Practice for Ethical Policing \(2023\)](#)

[Ethical Policing Principles \(2023\)](#)

[Police Misconduct Process](#)

Complaints and Recognition

Most complaints against the police are, by law, handled by police professional standards departments.

The Police and Crime Commissioner (PCC) has the responsibility for undertaking the majority of appeals, or reviews, for police complaints, as well as for complaints relating to the Chief Constable. The OPCC commissions an independent organisation to undertake any required complaint reviews.

The PCC holds the Chief Constable to account for the provision of an efficient and effective police complaints service.

The aims and key principles of the process are:

- To learn and develop by improving from mistakes, poor judgement, and low-level misconduct via early and supportive intervention.
- To provide a fair, open, and proportionate process to deal with such matters.
- To focus upon self-reflection, learning from mistakes and development of actions to put issues right and prevent reoccurrence.
- To build an inclusive, reflective, and participative process for the officer involved, and the identification of individual and organisational learning.
- To ensure that disciplinary proceedings are focused and applied only to serious breaches of the Standards of Professional Behaviour, where it is considered that a formal disciplinary sanction is justified.

Ensuring Compliance

Code of Corporate Governance

The Code of Corporate Governance is a key governance instrument which acts as a reference point for the expectations and rules about, for example, who in the organisation can make decisions and on what issues.

Finance Regulations

Aligned to the Code of Corporate Governance are the Finance Regulations. These translate into practical guidelines and the framework for decision making on financial matters.

Sources of Assurance

Various sources of assurance are relied on to test and ensure compliance with laws and regulations.

Assurance is provided on governance arrangements and checks are completed to ensure that expenditure is in line with the Finance Regulations.

Head of Internal Audit (SWAP) opinion in support of the Annual Governance Statement (June 2024)

“On the balance of our 2023/24 audit work for Dorset Police and OPCC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.”

Good governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, and accountable manner.

The OPCC and the Chief Constable have in place structures, systems, and internal controls by which the police service is directed and controlled.

There are also processes and procedures in place that enable the PCC to hold the Chief Constable to account for policing in the county. The PCC engages with the local people and communities to ensure robust public accountability.

Internal Audit

Internal Audit Services were provided by the South-West Audit Partnership (SWAP). The internal audit plan for the year and regular progress reports detailing the outcome of the assignments in the plan were prepared and reported to the Independent Audit Committee.

The plan is risk based and targeted at areas where Internal Audit is the appropriate assurance provider. It is designed with a large degree of flexibility so that changes can be made to test emerging areas of concern.

Based on the internal audit assignments completed throughout the year an audit opinion is formed by SWAP for both the PCC and Chief Constable. Both the PCC and Chief Constable received positive opinions in the Annual Report for the reporting period.

The positive opinion of the internal auditors for the year ended March 2024 was used to inform the judgement on the level of assurance provided by the governance arrangements.

Risk Management

Risk management is a key facet of Dorset OPCC's governance framework. The framework comprises the systems, processes, and values through which activities are monitored and managed. It is essential that the threats to achieving objectives are consistently identified and assessed. This is achieved through the adoption and implementation of an effective risk management process that supports the delivery of the Police and Crime Plan.

Force risks are reported to the Chief Officers and OPCC at the Joint Executive Board. Shared service business risks are reported to the Dorset and D&C Executive and OPCC at the Working Together Board

Further information

- [The Code of Corporate Governance and Financial Regulations](#)
- [Annual Internal Audit Report](#)

Ensuring Compliance

Grant Thornton, the external auditor, delivers an audit opinion based on their verification of the financial accounts.

2023/24 Accounts

External Audit (Grant Thornton) audited the financial statements of the Police and Crime Commissioner for Dorset and its subsidiary the Chief Constable (the 'group') for the year end 31 March 2024.

A "qualified" opinion was issued due to the possible effects of the external audit on the Dorset County Pensions Fund which was not concluded for 2022/23 and Pension Fund assurances under AGN 07 were not available. The external audit on the Dorset County Pension Fund was concluded however for 2023/24. Assurance was provided that the financial statements give a true and fair view of the financial position of the group and of the Police and Crime Commissioner accounts. They have been properly prepared in accordance with financial regulations and codes of practice, and that External Audit were satisfied that the PCC and Chief Constable have made proper Value for Money arrangements for securing economy, efficiency and effectiveness in the use of their resources.

Summary of Value for Money assessment 2023/24

Auditors are required to report their commentary on the PCC's and CC's arrangements under specified criteria. The auditors did not identify any risks or significant weakness in the governance arrangements, or the arrangements for improving economy, efficiency, and effectiveness. No significant weakness in arrangements for financial sustainability were identified but the challenge to identify savings is increasing.

External Audit

External Auditors work independently of the organisation. They examine records, operating systems and financial accounts and provide assurance around compliance. Our external audit service is provided by Grant Thornton. The appointment is made independently by Public Sector Audit Appointments (PSAA) who manage the arrangements for appointing auditors as set out in the Local Audit and Accountability Act 2014.

Independent Audit Committee

The PCC and Chief Constable operate an Independent Audit Committee (IAC).

During 2024/25 the Committee Chair reviewed issues through regular meetings with the Executive and Chief Officers. Committee members worked together, to develop and use their knowledge and expertise, and that of others to the best effect. They have a non-political, evidence-based approach that has been proven to achieve good results. To support their roles, all Committee Members regularly reviewed and considered their training requirements.

All the IAC sessions in the reporting period were quorate and there was active engagement from members and officers.

Further information

[Independent Audit Committee](#)

[Annual Report – Independent Audit Committee](#)

Ensuring Compliance

HMICFRS

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) independently assesses police forces and policing activity in the public interest, ranging from neighbourhood teams through to serious crime and the fight against terrorism.

In preparing their reports, they ask the questions which the public would ask and publish the answers in an accessible form.

HMICFRS provide the information to allow the public to compare the performance of forces against others and their evidence is used to drive improvements in the service to the public.

As an additional source of assurance HMICFRS outcomes were considered in the review of governance arrangements.

The last Police Effectiveness Efficiency and Legitimacy (PEEL) report on the force was published in April 2022. It graded the force's performance across nine areas of policing. In three areas the Force was assessed as 'requires improvement', in four areas as 'adequate' and in two areas as 'good'. The latest PEEL review is due to be published in 2025.

HMICFRS are informed primarily by the latest Force Management Statement (FMS). This is a self-assessment that the Chief Constable must prepare and submit to HMICFRS each year.

HMICFRS use the FMS and information from their other inspection activity to inform their assessment.

Assessment of the outcomes of HMICFRS inspection activity is overseen and monitored by the Legitimacy Board.

Sustainability Agenda

Sustainability is a shortened term for sustainable development, which is development that meets the needs of today without compromising the ability of future generations to meet their needs. Sustainable development is achieved by balancing economic growth with social inclusion and environmental protection.

Dorset OPCC recognises that we need to embed sustainability into everything that we do to ensure we future proof the force and our local communities.

Further information

[HMICFRS](#)

Transparency and Engagement

The view of both organisations is that transparency is one of the pillars of good governance. The stated aspiration is that statutory requirements are not only complied with but exceeded.

Active engagement with the communities that we serve helps to create a positive working relationship and a more detailed understanding of their needs and issues.

A range of tools are used to help us be aware of and understand the experiences of our communities.

The communities of Dorset were regularly invited to have their say during 2024/25.

Participation was encouraged in surveys relating to several topics, with news and newsletters regularly published on the OPCC website.



Professional Standards and Behaviour

The principle of policing by consent relies on the trust and confidence that the public has in the police service. Professional Standards Department (PSD) plays a crucial role in maintaining that trust and confidence in policing, by ensuring that high standards are effectively managed.

Effective policing is built on public trust and confidence. This is dependent on a policing profession that is ethical and professional in the way that it respects, listens, responds, improves, and serves the public.

PSD is primarily focused on four key areas of business:

- Vetting – ensuring that new joiners, re-joiners, and current employed staff have the correct level of vetting for their role.
- Complaints – dealing with complaints in a timely and effective manner that enhances the reputation of Dorset Police.
- Misconduct – investigating incidents where there is a possibility that standards of professional behaviour have been breached.
- Counter-Corruption – investigating officers and staff where there is a concern that corrupt practices and behaviours may be occurring.

Further information

[Publications on OPCC Website](#)

How the OPCC was Managed in 2024/25

Police and Crime Plan

The plan sets out the vision and priorities for policing and community safety, as well as the objectives and ambitions that the Chief Constable is held to account against.

Community engagement was sought during the reporting period to inform a refresh of the Police and Crime Plan priorities.

Code of Corporate Governance

Crucially this contains the Scheme of Delegation and consent which sets out the parameters for who can make decisions across the business. This was refreshed and updated in 2023. A full review is scheduled for 2025.

OPCC Chief Finance Officer (Treasurer)

The OPCC Treasurer fulfills the role of the Chief Finance Officer for the Commissioner's office. The OPCC Chief Finance Officer (CFO) recognises our commitment to the Home Office Financial Management Code of Practice for the Police Service in England and Wales.

The CFO arrangements have also considered the CIPFA Code of Practice recommendation that the CFO reports directly to the PCC. If different arrangements are adopted the reasons should be publicly reported in the AGS.

During the reporting period the PCC's CFO reported via the Chief Executive Officer to the PCC. This provides an effective solution to engage on all material matters via a dedicated line manager. The Commissioner's CFO has direct access to the PCC as well as to the Chair of the Independent Audit Committee.

Financial Management and the Resource Control Board

The forum for oversight of corporate health during 2024/25 was the Resource Control Board. During the year the Board operated monthly to monitor the management of resources including land, property, finance, projects, and people. The Board received regular reports on workforce supply, litigation, estates, revenue, and capital budget monitoring.

The Resource Control Board has supported the achievement of the strategic objectives as recorded in the Annual Report.

OPCC Chief Executive (Monitoring Officer)

The Chief Executive Officer's (CEO) role is to support and advise the PCC in delivering their manifesto as expressed through the Police and Crime Plan. The CEO also has a range of statutory duties and responsibilities, including:

1. Strategy and resource planning
2. Commissioning and service delivery
3. Information (including obtaining the views of the public, research, strategic needs assessments)
4. Scrutiny, evaluation, and performance; and
5. Ensuring an efficient and effective Office of the Police and Crime Commissioner (OPCC)

The CEO leads the OPCC, focusing on delivering the full range of the plans and objectives, manages the team as the Head of Paid Staff, ensures the legal operation of the OPCC as monitoring officer, and acts as the PCC's senior advisor.

How the OPCC was Managed in 2024/25

Structure of the OPCC

The Police and Crime Commissioner is elected by the people of Dorset.

Details of all officers and senior staff salaries within the OPCC are published on the OPCC website.

The internal board/committee structure is set out in the Code of Corporate Governance. In summary, there are three tiers to our internal meeting structure:

- Board – for strategic oversight and decision making. Some strategic boards are joint Force and OPCC meetings jointly chaired by a Chief Officer and the PCC; other Boards which focus solely on operational policing matters are Force led boards only.
- Group – for tactical and operational decision making.
- Forum – for consultation

Joint Leadership Board

The purpose of the Joint Leadership Board (JLB) is to act as a formal governance meeting to consult on significant strategic issues and risks that jointly affect the shape of policing and crime within the Force area and to discuss issues which determine the strategic direction of the Force and OPCC.

JLB will guide the OPCC and the Force in the formulation of its corporate strategies, corporate plans, objectives, and priorities considering the social, environmental, and economic needs of our communities, partners, and the individual corporations sole.

OPCC Senior Management Team

The OPCC Senior Management Team (SMT) meets weekly, membership includes the Police and Crime Commissioner, Chief Executive, Chief Finance Officer and Director of Operations.

Members consider reports submitted by the OPCC team for information and decision. Progress is tracked on previous actions and any live “challenges” issued by the OPCC to the Force.

A weekly report is updated to record the views and decisions of the SMT and is circulated to the wider OPCC team. The agenda includes an update from the OPCC Chief Finance Officer on matters of treasury, finance, audit and risk. The SMT also take time to discuss papers and strategic issues to be raised at future boards.

The meeting also provides an opportunity for the SMT to discuss priorities, share ideas and determine areas of priority and focus.

Further information

[Structure of OPCC](#)

Scrutiny Arrangements

Holding the Chief Constable to Account

This is the statutory role of a Police and Crime Commissioner and can be done in several ways. Locally the PCC uses a mix of public meetings, reports, and research; organisations such as HMICFRS; and formal complaints to assess the Chief Constable against expectations.

In Dorset the Police and Crime Plan focuses on the following six priorities:

- Cut crime and anti-social behaviour
- Making policing more visible and connected
- Fighting violent crime and high harm
- Fight rural crime
- Put victims and communities first
- Make every penny count

The PCC actively seeks the input of the public to effectively carry out the scrutiny function. Whether formal or informal, scrutiny is informed by public views, needs and feedback.

There are various scrutiny arrangements in place for the organisations which reflect the respective statutory roles.

Police and Crime Panel

The Panel has the statutory responsibility for scrutinising the performance of the PCC and is a joint committee of the local authorities in the area. The Panel undertakes its scrutiny function through a range of mechanisms and considers such matters as:

- Reviewing the PCC's proposals for council tax local people pay towards policing. It has the power to veto these proposals if it considers the amount is inappropriate.
- Considering the PCC's Annual Report.
- Considering the PCC's proposals for the appointment of new Chief Constables, with the power to veto.
- Investigating non-criminal complaints about the PCC.

Scrutiny Panels

Independent Scrutiny Panels are administered by the Office of the Police and Crime Commissioner (OPCC) to enable the PCC to hold Dorset Police to account in the below areas.

- The PCC chairs the Use of Police Powers and Standards Scrutiny Panel.
- The Out of Court Resolutions (formerly Disposals) Panel has an independent chair.

Both Panels comprise members of the public together with representatives from the Force and OPCC.

- Independent Custody Visitors (ICVs) provide an independent check on the welfare of people who are detained in custody.

Independent Custody Visitors (ICVs) are volunteers drawn from all walks of life whose main role is to provide an independent check on the welfare of people who are detained in police custody. They do this by making random, unannounced visits in pairs to police custody suites throughout the county and reporting their findings.

Further information

[Scrutiny Panels](#)

[Commissioner's Annual Report](#)

Further information

[Police and Crime Panel](#)

High Level Governance Model

INDEPENDENT AUDIT COMMITTEE

Chair: Independent

Attendees: Dorset and D&C Forces and OPCCs

POLICE AND CRIME PANEL

Chair: Independent

Attendees: Police and Crime Commissioner and OPCC

EXECUTIVE OFFICERS and SENIOR MANAGERS

(Support robust governance arrangements)

THE TREASURER and CHIEF FINANCE OFFICER – SECTION 151 OFFICERS

(Support effective financial management)

THE CHIEF EXECUTIVE AND MONITORING OFFICER

(Support legal and ethical assurance)

THE CODE OF CORPORATE GOVERNANCE

DORSET FORCE BOARDS

Joint Leadership Board

Chair: Chief Constable and Commissioner
Attendees: Dorset Force and OPCC

Resource Control Board

Chair: Chief Constable
Attendees: Dorset Force and OPCC

Legitimacy Board

Chair: Chief Constable
Attendees: Dorset Force and OPCC (observer)

Deputy Chief Constables Operations Board

Chair: Deputy Chief Constable
Attendees: Dorset Force

Force Performance Board

Chair: Deputy Chief Constable
Attendees: Dorset Force and OPCC

Standards and Ethics

Chair: Deputy Chief Constable
Attendees: Dorset Force and OPCC

DORSET OPCC BOARDS

Strategic Update Meeting

Chair: Director of Operations
Attendees: PCC, OPCC SMT

Weekly Operational Meeting

Chair: Director of Operations
Attendees: OPCC

Scrutiny Panels

Use of Police Powers and Standards

Out of Court Resolutions

Independent Custody Visiting
Attendees: Dorset Force and OPCC, members of the public

Dorset Criminal Justice Board

Chair: PCC
Attendees: Dorset Force and OPCC, Criminal Justice System Partners

Combatting Drugs Partnership

Chair: PCC
Attendees: Dorset Force and OPCC, Health Partners

JOINT DORSET and D&C BOARDS

Joint Executive Board

Chair: Chief Constable (rotational)
Attendees: Dorset and D&C Force

Joint Working Together Board

Chair: Chief Constable (rotational)
Attendees: Dorset and D&C Force and OPCC

Joint Strategic Change Board

Chair: Deputy Chief Constable Dorset and D&C
Attendees: Dorset and D&C Force and OPCC

Technology Board

Chair: D&C Director of Finance and Resources
Attendees: Dorset and D&C Force

Joint Information Board

Chair: D&C Deputy Chief Constable
Attendees: Dorset and D&C Force and OPCC

Joint Strategic People Board

Chair: Jointly Assistant Chief Officers Dorset and D&C
Attendees: Dorset and D&C Force and OPCC

Collaboration Governance

The PCC has a statutory duty to collaborate and so it is important that good governance arrangements are incorporated for oversight of collaboration activity.

The agreements that underpin collaboration activity are published as a matter of routine.

Collaboration Agreements

Force Collaboration agreements are made under Section 23 (e) of the Police Act 1996.

Force collaborations may consist of a provision for:

- The joint discharge of functions by members of police forces.
- Members of a police force to discharge functions in other force's area.
- Members of a police force to be provided to another force.

Chief Officers may make a collaboration agreement only if the chief officer thinks that the agreement is in the interests of the efficiency or effectiveness of one or more police forces.

Regional Collaboration

The Southwest Police and Crime Commissioners and Chief Constables are committed to working together seeking opportunities to develop relationships and collaborations. This is achieved through a mix of national and regional alignment and collaboration. The Southwest police region covers five forces, Gloucestershire, Wiltshire, Avon and Somerset, Devon and Cornwall, and Dorset.

The current collaborative arrangements between forces have evolved over time and exist at a variety of different levels. There are strategic alliances between Devon and Cornwall and Dorset, and Wiltshire and Avon and Somerset, as well as three, four and five force collaborations. Arrangements include the Regional Organised Crime Unit (ROCU) and the South-West Police Procurement Department (SWPPD).

Collaborations are designed to provide effective and efficient services which builds policing, capability, capacity, and resilience while providing value for money through clear accountability, good governance, and transparency. This supports the achievement of long-term operational effectiveness and economy through greater interoperability, integration, or joint working of policing and public services.

In addition, the five Police and Crime Commissioners employ three members of shared staff to support regional collaboration projects.

Key OPCC Partnerships

Community Safety Partnerships

The two Community Safety Partnerships (CSPs) in Dorset (BCP Council and Dorset Council areas), each bring together representatives from key statutory organisations (local authorities, police, fire authority, health and probation services), alongside other key non-statutory agencies, in order to address wider crime reduction and community safety issues.

Other Established Partnerships

We are members of a number of other important established partnerships in Dorset, such as:

The Dorset Criminal Justice Board, which brings together leaders from key agencies such as the Police, in order to oversee delivery of the Criminal Justice System in Dorset.

- His Majesty's Prison Service (HMPS)
- His Majesty's Courts and Tribunals Service (HMCTS),
- the Crown Prosecution Service (CPS),
- Youth Offending Service (YOS),
- the National Probation Service (NPS),
- the Community Rehabilitation Company (CRC) and Health

The Partnership Board for the Dorset Combined Youth Offending Service, which is a partnership responsible for working with young people, to help prevent them committing crime or where they have already done so, to try to prevent them from re-offending. They also help young people and their families at police stations and at court and they supervise young people serving community sentences.

The Pan-Dorset Sexual Violence Strategy Group and the Pan-Dorset Domestic Abuse Strategy Group are dedicated to improving service delivery in these crucial themed areas of business.

Dorset Watch Schemes - these schemes reflect the diversity of the urban and rural make up of Dorset, and are tailored to meet the needs and interests of particular groups within our communities (e.g. Community Speed Watch, Neighbourhood Watch, Hotel Watch).

In addition, we have very strong relationships with other partnerships that come together to tackle important specific topics such as Drugs and Alcohol, Mental Health, Nighttime Economy issues, Child Sexual Exploitation and Missing Children, plus partnerships aimed at more geographically focused local problems. We help to fund and/or facilitate some of this partnership work, to better address issues that no single agency can necessarily tackle.

Governance Arrangements

The Review of Governance Arrangements in Place During 2024/25

The review of effectiveness of the joint governance arrangements in place during 2024/25 indicated that the framework provided a high level of assurance. Based on reflection of the key structures and processes which comprise those arrangements, it can be judged that appropriate mechanisms existed to:

- promote and monitor codes of conduct and professional behaviour.
- ensure compliance with internal and external requirements.
- promote transparency and acting in the public interest.
- develop channels of communication with all sections of the community
- manage the business to deliver the organisational vision of being synonymous with exemplary service.
- apply good governance arrangements to collaboration activity and partnerships.
- appropriately scrutinise performance.

The areas for development detailed overleaf have been identified from the review process. The implementation of these will be monitored and reported in our AGS for 2024/25.

Key Challenges in Local Audit Accounting

The certification of the 2023-24 accounts was completed prior to the February 2025 backstop date.

The auditors issued a qualified opinion due to the limitation of the scope opinion issued on the 2022/23 financial statements. This was due to lack of assurance over the pension liability figures.

The timely release of audited accounts is vital to public sector governance arrangements, who need the numbers for future budgeting and decision making.

Delays in publishing local government audited accounts have increased significantly with many public sector audit opinions outstanding. This means that many stakeholders cannot rely on audited accounts to inform decision making – a significant risk for governance and control.

Local authority accounts are becoming increasingly complex as accounting standards evolve, and delays are exacerbated by capacity constraints in both local audit and local government.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. Dorset Police and OPCC continue to work closely with the external auditors to resolve these issues and recognise the current challenges.



Areas for Development in 2025/26

The key areas for development in 2025/26 are summarised below.

Area for Development	Owner	Target date
Dorset Police Race Action Plan Development and delivery of the Dorset Police Race Action Plan	Chief Constable and OPCC	December 2025
Cost Challenge Delivery of cost savings to ensure the Force can deliver a balanced budget each year.	Chief Constable and OPCC	April 2026

DRAFT

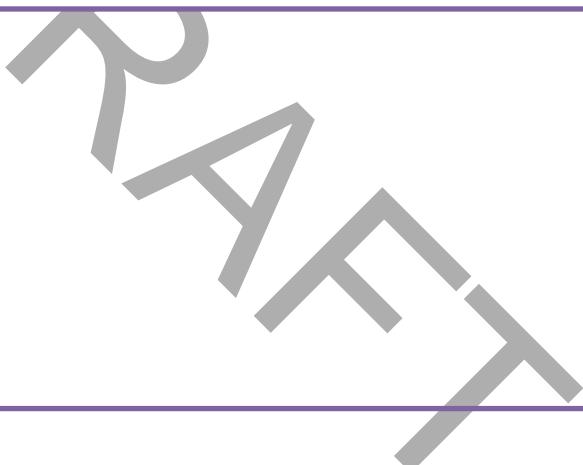
Summary

This statement is intended to provide reasonable assurance on governance arrangements. It is stressed that no system of control can provide absolute assurance against material misstatement or loss.

No significant governance issues have been identified during this year's review. For completeness, the minor issues identified are recorded and will be addressed to ensure continuous improvement.

We hope that this document provides helpful insight into how we decided to lead Dorset OPCC, the systems we have put in place to ensure our decisions are open and accountable, and the processes by which public money is safeguarded.

Signatures

A large, stylized, grey logo consisting of the letters 'RAFT' arranged in a slanted, overlapping fashion.

David Sidwick
Police and Crime Commissioner Dorset

Simon Bullock
Chief Executive and Monitoring Officer

Julie Strange
Treasurer and Chief Finance Officer



**DORSET
POLICE**

A safe county for everyone



For the Chief Constable of Dorset
Police

May 2025

Introduction



Amanda Pearson
Chief Constable for Dorset

Welcome to the Annual Governance Statement (AGS) for 2024/25. The AGS outlines what the key governance structures and processes were during the financial year and captures the main findings arising from the annual review of those arrangements.

Welcome from the Chief Constable

Our people deliver high quality services to our communities. We rely on our governance arrangements as the framework to make sure that service delivery is carried out properly. We each have a responsibility for ensuring that our governance arrangements remain fit for purpose and undertake a review on an annual basis.

Where our review has identified positive practice or areas for improvement, we will capture those in the relevant section of this AGS.

Overall, the review undertaken to inform this AGS indicated that the key structures and processes that were in place during 2024/25 continued to provide a high level of confidence in the governance arrangements and that:

- Decisions are ethical, open, honest, and evidence based.
- Public money is safeguarded.
- Risk is effectively managed.
- Transparency comes as a matter of course.
- Processes are continually improved.

Corporate Governance

What is Corporate Governance?

Corporate governance refers to the process by which organisations are directed, controlled, led, and held to account. In other words, corporate governance is how we make sure we do things properly.

Each year we, the Commissioner and Chief Constable, are required to produce an AGS. The AGS is the formal mechanism we use to report on the effectiveness of our internal control and decision-making systems. Our AGS complies with the reporting requirements contained in the CIPFA – Code of Practice on Local Authority Accounting and accompanies our accounts for the financial year. This is a document that describes how well our governance system has functioned during the year ended 31 March 2025 and sets out areas for development for the year ahead.

The principles and guidance have again informed the review of governance arrangements for 2024/25. More specifically, the structure of this AGS has been prepared with reference to themes from key elements of the structures and processes referred to in the CIPFA AGS guidance.

In addition, the CIPFA Financial Management Code (FM Code) provides the public sector with guidance for good and sustainable financial management. Dorset have undertaken a review of compliance to the principles and standards within the FM Code that provided assurance on financial sustainability.

Good corporate governance helps to put people first in everything we do. This gives us confidence that we are doing the right thing in the right way for those who we deliver services to, for and with.

In 2016 CIPFA published an updated version of their “Delivering Good Governance in Local Government: Framework” which was followed by specific guidance notes for Policing Bodies. The 2016 Framework sets out seven principles of good governance which are taken from the International Framework: Good Governance in the Public Sector (CIPFA/IFAC, 2014) ('the International Framework') and interprets them for local government.

The seven principles are:

- A** – behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
- B** – ensuring openness and comprehensive stakeholder engagement
- C** – defining outcomes in terms of sustainable economic, social, and environmental benefits
- D** – determining the interventions necessary to optimise the achievement of the intended outcomes.
- E** – developing the entity's capacity, including the capability of its leadership and the individuals within it
- F** – managing risks and performance through robust internal control and strong public financial management
- G** – implementing good practices in transparency, reporting and audit to deliver effective accountability.

Codes of conduct and standards of professional behaviour

Ethics and standards are core to the corporate governance arrangements.

The organisation aspires to the highest ethical standards in all our activities. The policing Code of Ethics sets out the principles and standards of behaviour that promote, reinforce, and support the highest standards from everyone who works within the police service.

A new national Code of Ethics (2024) has been published by the College of Policing outlining the professional behaviours that our communities rightly expect to see of us whether we are a police officer, member of police staff or volunteer.

The Code outlines the expected behaviours from a police service that is fair, ethical, and professional providing a framework to guide the actions taken and decisions every day, no matter what the role. The Code is hosted on the College of Policing website and has been developed by serving police officers, police staff, academics, and representatives from partner organisations. Based on evidence and first-hand experience, it has been developed to ensure everyone feels fully supported within their roles.

The Code of Ethics has been simplified into three principles. These are:

- Public service
- Courage
- Respect and empathy

The Ethics Committee is well established and is a key component of the Ethics Structure.

Complaints and Recognition

Complaints and recognition about the police are handled by the Commissioner's independent team, to ensure fairness, for the public and the police.

The aims and key principles of the process are:

- To learn and develop by improving from mistakes, poor judgement, and low-level misconduct via early and supportive intervention.
- To provide a fair, open, and proportionate process to deal with such matters.
- To focus upon self-reflection, learning from mistakes and development of actions to put issues right and prevent reoccurrence.
- To build an inclusive, reflective, and participative process for the officer involved, and the identification of individual and organisational learning.
- To ensure that disciplinary proceedings are focused and applied only to serious breaches of the Standards of Professional Behaviour, where it is considered that a formal disciplinary sanction is justified.

Further information

[Code of Practice for Ethical Policing \(2023\)](#)

[Ethical Policing Principles \(2024\)](#)

[Police Misconduct Process](#)

Ensuring Compliance

Code of Corporate Governance

The Code of Corporate Governance is a key governance instrument which acts as a reference point for the expectations and rules about, for example, who in the organisation can make decisions and on what issues.

Finance Regulations

Aligned to the Code of Corporate Governance are the Finance Regulations. These translate into practical guidelines and the framework for decision making on financial matters.

Sources of Assurance

Various sources of assurance are relied on to test and ensure compliance with laws and regulations, the governance arrangements and that expenditure is in line with the Finance Regulations.

Internal Audit

Internal Audit Services were provided by the South- West Audit Partnership (SWAP). The internal audit plan for the year and regular progress reports detailing the outcome of the assignments in the plan were prepared and reported to the Independent Audit Committee.

The plan is risk based and targeted at areas where Internal Audit is the appropriate assurance provider. It is designed with a large degree of flexibility so that changes can be made to test emerging areas of concern.

Based on the internal audit assignments completed throughout the year an audit opinion is formed by SWAP for both the Commissioner and Chief Constable. Both the Commissioner and Chief Constable received positive opinions in the Annual Report for the reporting period.

The positive opinion of the internal auditors for the year ended March 2025 was used to inform the judgement on the level of assurance provided by the governance arrangements.

Head of Internal Audit (SWAP) opinion in support of the Annual Governance Statement (June 2024)

“On the balance of our 2023/24 audit work for Dorset Police and OPCC, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.”

Further information

- [The Code of Corporate Governance and Financial Regulations](#)
- [Annual Internal Audit Report](#)

Ensuring Compliance

Good governance is about how organisations ensure that they are doing the right things, in the right way, for the right people, in a timely, inclusive, open, and accountable manner.

The Commissioner and the Chief Constable have in place structures, systems, and internal controls by which the police service is directed and controlled.

There are also processes and procedures in place that enable the Commissioner to hold the Chief Constable to account for policing in the county. The Commissioner engages with the local people and communities to ensure robust public accountability.

Grant Thornton the external auditor delivers an audit opinion based on their verification of the financial accounts.

2023/24 Accounts

External Audit (Grant Thornton) audited the financial statements of the Police and Crime Commissioner for Dorset and its subsidiary the Chief Constable (the 'group') for the year end 31 March 2024.

A "qualified" opinion was issued due to the possible effects of the external audit on the Dorset County Pensions Fund which was not concluded for 2022/23 and Pension Fund assurances under AGN 07 were not available. The external audit on the Dorset County Pension Fund was concluded however for 2023/24. Assurance was provided that the financial statements give a true and fair view of the financial position of the group and of the Police and Crime Commissioner accounts. They have been properly prepared in accordance with financial regulations and codes of practice, and that External Audit were satisfied that the PCC and Chief Constable have made proper Value for Money arrangements for securing economy, efficiency and effectiveness in the use of their resources.

Summary of Value for Money assessment 2023/24

Auditors are required to report their commentary on the PCC's and CC's arrangements under specified criteria. The auditors did not identify any risks or significant weakness in the governance arrangements, or the arrangements for improving economy, efficiency, and effectiveness. No significant weakness in arrangements for financial sustainability were identified but the challenge to identify savings is increasing.

External Audit

External Auditors work independently of the organisation. They examine records, operating systems and financial accounts and provide assurance around compliance. Our external audit service is provided by Grant Thornton. The appointment is made independently by Public Sector Audit Appointments (PSAA) who manage the arrangements for appointing auditors as set out in the Local Audit and Accountability Act 2014.

Independent Audit Committee

The Commissioner and Chief Constable operate an Independent Audit Committee (IAC).

During 2024/25 the Committee Chair reviewed issues through regular meetings with the Executive and Chief Officers. Committee members worked together, to develop and use their knowledge and expertise, and that of others to the best effect. They have a non-political, evidence-based approach that has been proven to achieve good results. To support their roles, all Committee Members regularly reviewed and considered their training requirements.

All the IAC sessions in the reporting period were quorate and there was active engagement from members and officers.

Further information

[Independent Audit Committee](#)

[Annual Report – Independent Audit Committee](#)

Ensuring Compliance

HMICFRS

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) independently assesses police forces and policing activity in the public interest, ranging from neighbourhood teams through to serious crime and the fight against terrorism.

In preparing their reports, they ask the questions which the public would ask and publish the answers in an accessible form.

HMICFRS provide the information to allow the public to compare the performance of forces against others and their evidence is used to drive improvements in the service to the public.

As an additional source of assurance HMICFRS outcomes were considered in the review of governance arrangements.

The inspectorate's 2021/22 Police Effectiveness Efficiency and Legitimacy (PEEL) report on the force was published in April 2022. It graded the force's performance across nine areas of policing. The report found the force was 'requires improvement' in three areas, 'was found adequate' in four areas and was 'good' in two areas.

HMICFRS are informed to a great extent by the latest Force Management Statement (FMS). This is a self-assessment that the Chief Constable must prepare and submit to HMICFRS each year.

HMICFRS use the FMS and information from their other inspection activity to inform their assessment.

Assessment of the outcomes of HMICFRS inspection activity is overseen and monitored by the Legitimacy Board.

Further information

[HMICFRS](#)

Force Sustainability

Sustainability is a shortened term for sustainable development, which is development that meets the needs of today without compromising the ability of future generations to meet their needs. Sustainable development is achieved by balancing economic growth with social inclusion and environmental protection. Dorset Police recognises that we need to embed sustainability into everything that we do to ensure we future proof the force and our local communities.

Because of the interconnected nature of our economy, our environment, and our society we have a direct impact on some of the UN Sustainability Goals and a significant indirect impact on the others. Consequently, we have incorporated all the UN Sustainability Goals into the key areas of action in our Sustainability Strategy.

Risk Management

Risk management is a key facet of Dorset Police's governance framework. The framework comprises the systems, processes and values through which activities are monitored and managed. It is essential that the threats to achieving objectives are consistently identified and assessed. This is achieved through the adoption and implementation of an effective risk management process that supports the delivery of the Police and Crime Plan and Force Business Plans.

A consistent process for the management and reporting of risk has been adopted. Force risks are reported to the Chief Officers and OPCC at the Joint Executive Board. Shared service business risks are reported to the Dorset and D&C Executive and OPCC at the Working Together Board.

The Independent Audit Committee monitors risk reports for assurance on the effectiveness of risk management arrangements on behalf of Dorset Police.

Transparency & Engagement

The view of the organisation is that transparency is one of the pillars of good corporate governance. The stated aspiration is that statutory requirements are not only complied with but exceeded.

Active engagement with the communities that we serve helps to create a positive working relationship with them and a more detailed understanding of their needs and issues.

A range of tools are used to help us be aware of and understand the experiences of our communities.

The communities of Dorset were regularly invited to have their say during 2024/25.

Participation was encouraged in surveys relating to several topics, with news and newsletters regularly published on the OPCC website.

Professional Standards & Behaviour

The principle of policing by consent relies on the trust and confidence that the public has in the police service. Professional Standards Department (PSD) plays a crucial role in maintaining that trust and confidence in policing, by ensuring that high standards are effectively managed.

Effective policing is built on public trust and confidence. This depends on a policing profession that is ethical and professional in the way that it respects, listens, responds, improves, and serves the public.

Chief officers lead the force by supporting the positive reinforcement, and development of ethical and professional behaviour, to improve policing practice. Unprofessional behaviour is challenged, staff welfare is understood and managed, openness and candour are supported, professional development is encouraged, and misconduct is investigated.

PSD is primarily focused on four key areas of business:

- Vetting – ensuring that new joiners, re-joiners, and current employed staff have the correct level of vetting for their role.
- Complaints – dealing with complaints in a timely and effective manner that enhances the reputation of Dorset Police.
- Misconduct – investigating incidents where there is a possibility that standards of professional behaviour have been breached.
- Counter-Corruption – investigating officers and staff where there is a concern that corrupt practices and behaviours may be occurring.



How the Force was managed in 2024/25

Police and Crime Plan

The plan sets out the vision and priorities for policing and community safety, as well as the objectives and ambitions that the Chief Constable is held to account against.

Community engagement was sought during the reporting period to inform a refresh of the Police and Crime Plan priorities.

Code of Corporate Governance

Crucially this contains the scheme of delegation and consent which sets out the parameters for who can make decisions across the business. This was last refreshed and updated in April 2023 and due to be refreshed again in 2025.

Chief Financial Officer

The Chief Financial Officer (CFO) for the force supports the Chief Constable, giving advice, overseeing spending plans, and sitting as a member of the Chief Officer Executive team. This role is the person responsible in law for the proper administration of the force's financial affairs. The CFO is a qualified accountant and has responsibility for the delivery of ICT services, Transport, Administration and Financial Services within Dorset. These departments are all delivered in partnership with Devon and Cornwall (D&C) Police, and are joint teams working across, and providing services to, all three counties.

The Dorset CFO works closely with the D&C CFO who is a member of the five Force Regional Finance Directors group and represents all five Directors at the Regional Strategic Chiefs and Commissioners meeting. They are also the lead officer for the Southwest Police Procurement Department, which provides its services to Devon & Cornwall Police, Dorset Police, Gloucestershire Constabulary, Wiltshire Police and Avon and & Somerset Police.

Financial Management & the Resource Control Board

The forum for oversight of corporate health during 2024/25 was the Resource Control Board. During the year the Board operated monthly to monitor the management of resources including land, property, finance, projects, and people. The Board received regular reports on workforce supply, litigation, estates, revenue and capital budget monitoring and forecasting.

The Resource Control Board has supported the achievement of the strategic objectives as recorded in the Commissioners Annual Report.

Joint Leadership Board

The purpose of the Joint Leadership Board (JLB) is to act as a formal governance meeting to consult on significant strategic issues and risks that jointly affect the shape of policing and crime within the Force area and to discuss issues which determine the strategic direction of the Force and OPCC. JLB will guide the OPCC and the Force in the formulation of its corporate strategies, corporate plans, objectives, and priorities considering the social, environmental, and economic needs of our communities, partners, and the individual corporation's sole.

Joint Executive Board

As the executive decision-making forum for the partnership between Dorset and Devon and Cornwall Police, the Joint Executive Board (JEB) is attended by both Commissioners and their Chief Constables. The board provides organisational governance and leadership, sets strategic direction, provides scrutiny and management of risk and ensures co-ordination of priorities across both Force areas.

It is noted and accepted that whilst JEB may make decisions which 'bind' both Forces, it is equally possible for JEB to make decisions in relation to one Force only or alternatively to deal with matters that impact on only one Force rather than both.

Scrutiny Arrangements

Holding the Chief Constable to Account

This is the statutory role of a Police and Crime Commissioner and can be done in several ways. Locally the Commissioner uses a mix of public meetings, reports, and research; organisations such as HMICFRS; and formal complaints to assess the Chief Constable against expectations.

In Dorset the Commissioners plan is to focus on the following six priorities:

- Cut crime and anti-social behaviour.
- Making policing more visible and connected
- Fighting violent crime and high harm
- Fight rural crime.
- Put victims and communities first.
- Make every penny count.

The Commissioner actively seeks the input of the public to effectively carry out the scrutiny function. Whether formal or informal, scrutiny is informed by public views, needs and feedback.

Scrutiny Panels

Independent Scrutiny Panels are administered by the Office of the Police and Crime Commissioner (OPCC) to enable the Commissioner to hold Dorset Police to account in the below areas.

- The Commissioner chairs the Use of Police Powers and Standards Scrutiny Panel.
- The Out of Court Disposals Panel has an independent chair.

Both Panels comprise members of the public together with representatives from the Force and OPCC.

- Independent Custody Visitors (ICVs) provide an independent check on the welfare of people who are detained in custody.

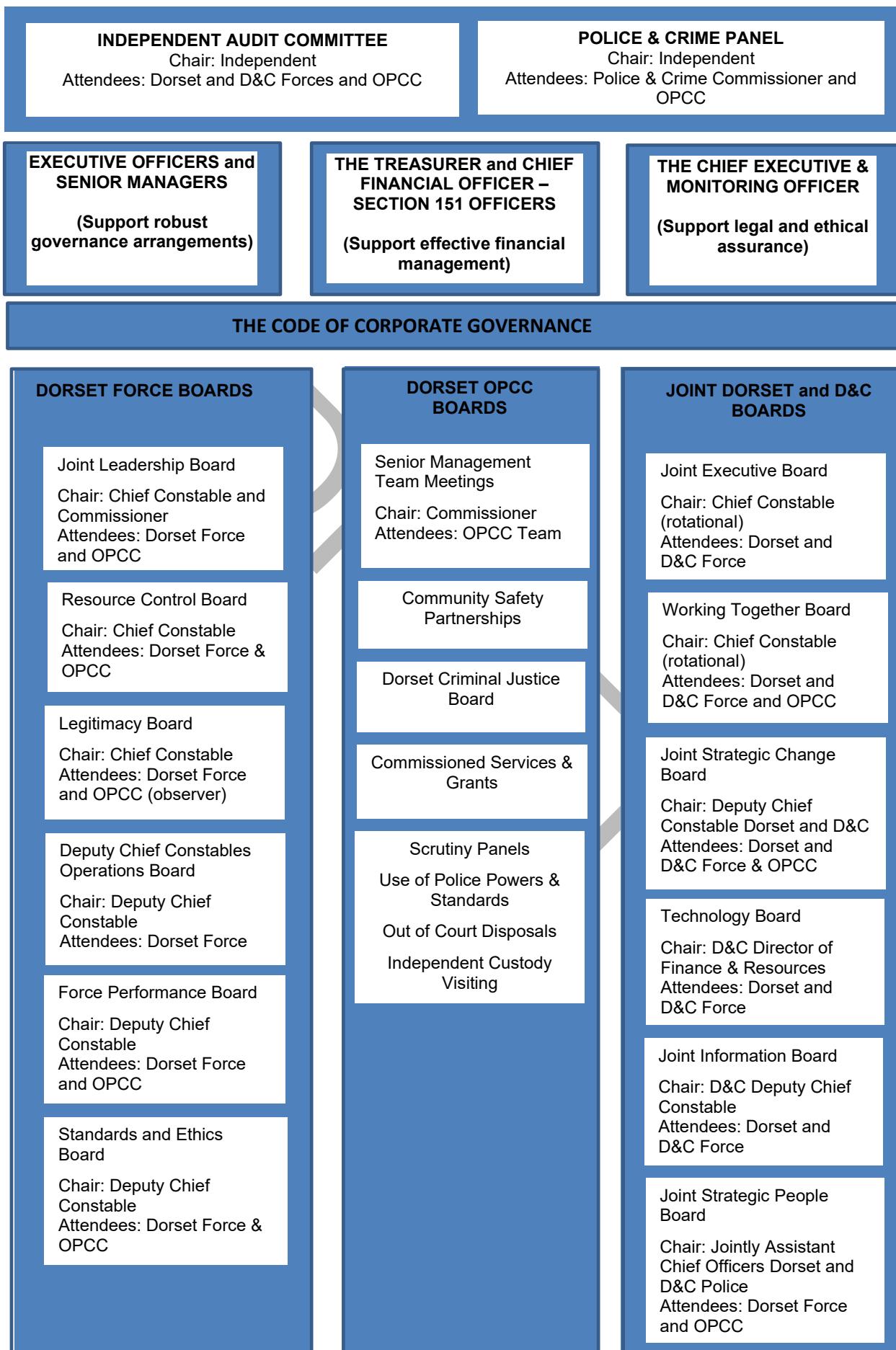
Independent Custody Visitors (ICVs) are volunteers drawn from all walks of life whose main role is to provide an independent check on the welfare of people who are detained in police custody. They do this by making random, unannounced visits in pairs to police custody suites throughout the County and reporting their findings.

Further information

[Scrutiny Panels](#)

[Commissioners Annual Report](#)

High Level Governance Model



Working with others – Collaboration Governance

The Commissioner has a statutory duty to collaborate and so it is important that good governance arrangements are incorporated for oversight of collaboration activity.

The agreements that underpin collaboration activity are published as a matter of routine.

Collaboration Agreements

Force Collaboration agreements are made under Section 23 (e) of the Police Act 1996.

Force collaborations may consist of a provision for:

- The joint discharge of functions by members of police forces.
- Members of a police force to discharge functions in other force's area.
- Members of a police force to be provided to another force.

Chief Officers may make a collaboration agreement only if the chief officer thinks that the agreement is in the interests of the efficiency or effectiveness of one or more police forces.

Other established partnerships

We are members of a number of other important established partnerships in Dorset, such as:

The Dorset Criminal Justice Board, which brings together leaders from key agencies such as the Police, in order to oversee delivery of the Criminal Justice System in Dorset.

- His Majesty's Prison Service (HMPS)
- His Majesty's Courts and Tribunals Service (HMCTS),
- the Crown Prosecution Service (CPS),
- Youth Offending Service (YOS),
- the National Probation Service (NPS),
- the Community Rehabilitation Company (CRC) and Health

The Partnership Board for the Dorset Combined Youth Offending Service, which is a partnership responsible for working with young people, to help prevent them committing crime or where they have already done so, to try to prevent them from re-offending. They also help young people and their families at police stations and at court and they supervise young people serving community sentences.

The Pan-Dorset Sexual Violence Strategy Group and the Pan-Dorset Domestic Abuse Strategy Group, dedicated to improving service delivery in these crucial themed areas of business.

Dorset Watch Schemes - these schemes reflect the diversity of the urban and rural make up of Dorset, and all are tailored to meet the needs and interests of particular groups within our communities (e.g Community Speed Watch, Neighbourhood Watch, Hotel Watch).

In addition, we have very strong relationships with other partnerships that come together to tackle important specific topics such as Drugs and Alcohol, Mental Health, Nighttime Economy issues, Child Sexual Exploitation and Missing Children, plus partnerships aimed at more geographically focused local problems. We help to fund and/or facilitate some of this partnership work, to better address issues that no single agency can necessarily tackle alone.

Community Safety Partnerships

The two Community Safety Partnerships (CSPs) in Dorset ([BCP Council](#) and [Dorset Council](#) areas), each bring together representatives from key statutory organisations (local authorities, police, fire authority, health and probation services), alongside other key non-statutory agencies, in order to address crime and community safety issues that impact on the local communities within their geographical area.

Working with others – Collaboration Governance

Working Together

Devon and Cornwall Police and Dorset Police work together making key strategic decisions and providing effective governance for existing alliances across both forces.

The forces work in partnership to agree the visions and priorities for the delivery of services, identifying savings and approving funding to support shared service delivery.

Shared business areas are kept under regular review with improvements and benefits identified, to ensure service delivery meet today's needs.

Regional Collaborations

The Southwest Police and Crime Commissioners and Chief Constables are committed to working together seeking opportunities to develop relationships and collaborations. This is achieved through a mix of national and regional alignment and collaboration. The Southwest police region covers five forces, Gloucestershire, Wiltshire, Avon & Somerset, Devon and Cornwall, and Dorset.

The current collaborative arrangements between forces have evolved over time and exist at a variety of different levels. There are strategic alliances between Devon and Cornwall and Dorset, and Wiltshire and Avon and Somerset, as well as three, four and five force collaborations. Arrangements include the Regional Organised Crime Unit (ROCU) and the South-West Police Procurement Department (SWPPD).

Collaborations are designed to provide effective and efficient services which builds policing, capability, capacity, and resilience while providing value for money through clear accountability, good governance, and transparency. This supports the achievement of long-term operational effectiveness and economy through greater interoperability, integration, or joint working of policing and public services.

Governance Arrangements

The Review of Governance Arrangements in place during 2024/25

The review of effectiveness of the joint governance arrangements in place during 2024/25 indicated that the framework provided a high level of assurance. Based on reflection of the key structures and processes which comprise those arrangements it can be judged that appropriate mechanisms existed to:

- promote and monitor codes of conduct and professional behaviour.
- ensure compliance with internal and external requirements.
- promote transparency and acting in the public interest.
- develop channels of communication with all sections of the community.
- manage the business to deliver the organisational vision of being synonymous with exemplary service.
- apply good governance arrangements to collaboration activity and partnerships.
- appropriately scrutinise performance.

The areas for development detailed overleaf have been identified from the review process. The implementation of these will be monitored and reported in our AGS for 2024/2025.

Key challenges in local audit accounting

The certification of the 2023-24 accounts was completed prior to the February 2025 backstop date.

The auditors issued a qualified opinion due to the limitation of the scope opinion issued on the 2022/23 financial statements. This was due to lack of assurance over the pension liability figures.

The timely release of audited accounts is vital to public sector governance arrangements, who need the numbers for future budgeting and decision making.

Delays in publishing local government audited accounts have increased significantly with many public sector audit opinions outstanding. This means that many stakeholders can't rely on audited accounts to inform decision making – a significant risk for governance and control.

Local authority accounts are becoming increasingly complex as accounting standards evolve, and delays are exacerbated by capacity constraints in both local audit and local government.

There are some reasons for cautious optimism that the system will begin to recover and there will be a gradual return to better compliance with publication targets. Dorset Police continue to work closely with the external auditors to resolve these issues and recognise the current challenges.



Areas for Development for 2025/26

The key areas for development during 2025/26 are summarised below.

Area for Development	Owner	Target date
Partnership Governance. Governance arrangements for the reporting of national, regional, and local multi-agency operational partnerships.	Chief Constable	September 2025
Dorset Police Race Action Plan Development and delivery of the Dorset Police Race Action Plan	Chief Constable and OPCC	December 2025
Cost Challenge Delivery of cost savings to ensure the Force can deliver a balanced budget each year.	Chief Constable and OPCC	April 2026
Governance Oversight Ensuring that evolving shared services structures, retain strong governance oversight during periods of change.	Chief Constable	December 2025

Summary

This statement is intended to provide reasonable assurance on governance arrangements. It is stressed that no system of control can provide absolute assurance against material misstatement or loss.

No significant governance issues have been identified during this year's review. For completeness, the minor issues identified are recorded and will be addressed to ensure continuous improvement.

We hope that this document provides you with some helpful insight into how we decided to lead Dorset Police, the systems we have put in place to ensure our decisions are open and accountable, and that your money is safeguarded.

Signatures

DRAFT

Amanda Pearson
Chief Constable for Dorset Police

Neal Butterworth
Chief Financial Officer

Commissioning Intentions Plan

2025-26

**How we spend money to
prevent crime, help victims
recover and support the
policing of our communities**



PCC
Office of the Police and
Crime Commissioner
Devon and Cornwall

Strategic commissioning to achieve the Police and Crime Plan priorities

Financial budget 2025-26

This document sets out the Police and Crime Commissioner's commissioning intentions to support the prevention and reduction of crime and help victims to cope and recover from the harm they have suffered.

It is a framework for how we intend to plan, buy, deliver, and evaluate services in 2025-26 that fit with the Police and Crime Plan priorities and meet the need of our communities in Devon and Cornwall.

The Commissioning Intentions Plan for 2025-26 details the range of commissioned services planned to support the delivery of the Commissioner's statutory duties and the priorities within the police and crime plan 2025-29.

In Devon and Cornwall, the Commissioner's new Police and Crime Plan 2024-29 sets out a clear ambition for a crime-fighting police force that tackles...



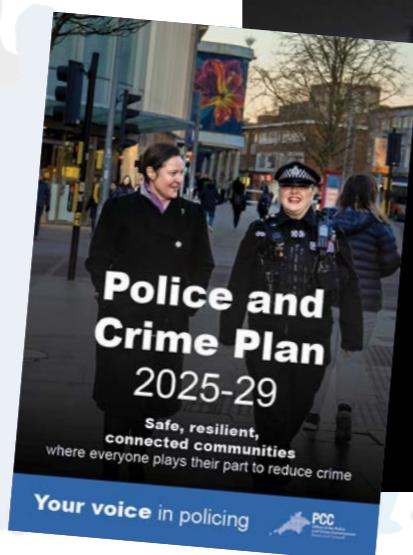
...in our town and city centres, in our countryside and coastal communities, on our roads and in your homes and neighbourhoods.

Supporting victims to cope and recover remains the focus of all commissioning activity, however, commissioning investments also support core policing activity and priorities such as reducing reoffending and prevention.

The term 'commissioning' is the cycle of assessing need and, where identified, designing, and securing the appropriate service or developing strategies and plans to respond.

This includes co-design and engagement with people who have been involved in or impacted by crime to support, shape and influence existing and future services.

To mirror good commissioning practice observed in other commissioning



authorities, the Commissioner is committed to reducing short term funding, in favour of longer-term sustainable funding which forms the basis of our commissioning framework.

The Commissioner also recognises that small grants make a difference to people, places, and communities.

They can support new ideas and the adaptation of existing ideas and can facilitate projects to mature into larger funding streams and longer-term contracts; to this end it will be important to ensure a balance of contracts and grants in 2025/6.

For the next financial year 2025-26, the total commissioning budget across the OPCC is £9,343,789.

The budget is made up of:

■ a £5,578,100 commissioning grant allocated directly by the Commissioner for the purpose of commissioning services for the benefit of Devon, Cornwall and the Isles of Scilly. This now includes investment in strategic interventions to reduce antisocial behaviour and violent crime.

■ Central Government funding consisting of £3,665,689 from the MoJ Victim Services Grant, including additional funding for domestic abuse and sexual violence services.

■ £100,000 funding from the Vision Zero South West Partnership to deliver a service to support people affected by a bereavement or serious injury on the road.

	2023-24	2024-25	2025-26
Police and Crime Commissioner commissioning budget	£4,263,500 (Including a £200,000 uplift)*	£4,258,500	£5,578,100
MoJ Victim and Witness Grant (CSACSE Grant)	£3,635,657	£3,752,066	£3,665,689
Serious violence budget	£800,000	£600,000	
Home Office Serious Violence Duty funding	£359,107	£657,341	
Safer Streets	£464,999	£355,000**	
Vision Zero South West Partnership funding	£100,000	£100,000	£100,000
Total	£9,623,263	£9,635,907	£9,343,789

* In 2023-24, the Commissioner has drawn down £200,000 from reserves to support the continuation of the domestic abuse perpetrator scheme.

** In 2024-25, Safer Streets funding was reduced by the Home Office by £180,000.

Your voice in policing

Your voice in policing

Commissioning achievements in 2024-25

New Independent Sexual Violence Advisor 'Bridge Partnership' contract

A new £5million, five-year partnership contract has been awarded to provide support for survivors of rape and sexual assault across Devon and Cornwall.

The Office of the Police and Crime Commissioner for Devon, Cornwall and the Isles of Scilly funds a number of Independent Sexual Violence Advisors (ISVAs) to work with people who have experienced rape and sexual assault.

The new partnership contract is being led by The Women's Centre

Cornwall and will see ISVAs working in Devon and Cornwall across a range of specialisms.

The Bridge Partnership brings together the collective expertise of six highly skilled local organisations: Devon Rape Crisis and Sexual Abuse Services, the Children's Society, Intercom Trust, West Cornwall Women's Aid, the Olive Project and Konnect Communities. Together, they are well placed to effectively serve every community across the peninsula.

Alison Hernandez, Police and Crime Commissioner for Devon, Cornwall and the Isles of Scilly, said: "I am pleased to welcome the Women's Centre Cornwall who will be leading our new ISVA contract.



The new Bridge Partnership is a collective led by the Women's Centre Cornwall delivering an Independent Sexual Advisor service across Devon and Cornwall

"I am committed to ensuring victims of such traumatic crimes, which can be isolating and distressing, get the best possible support to cope and recover, and I am confident in the delivery of a long-term, robust and innovative service to those who need specialist support after experiencing rape or sexual violence."

Jackie May, chief executive of The Women's Centre Cornwall, said: "We are delighted to have been selected to deliver the ISVA service and are looking forward to working with the Police and Crime Commissioner's office to ensure that survivors of sexual violence of all ages and genders receive excellent support."

Anyone who feels they might need the support of an ISVA can call 0300 303 4626 or get further information at sarchelp.co.uk.

Spotlight: Serious Violence Programme

The Serious Violence Prevention Programme was developed following the launch of the National Serious Violence Strategy.

It was seen as an opportunity to strengthen Devon and Cornwall's commitment to tackling and preventing serious violence and to learn what could work in our area. Funding had been made available to introduce Violence Reduction Units in the higher crime areas of the UK.

Devon and Cornwall were not one of these areas, however the force had previously demonstrated a desire for innovative partnership working in this space with an investment in the Turning Corners programme and the force-led Pathfinder project.



Collectively, the Commissioner and Chief Constable agreed to fund a four-year programme to embed a public health to tackle serious violence and create opportunities to invest in preventing and tackling the forms of serious violence that were particularly relevant for local communities.

The Serious Violence Prevention

Programme is coming to a planned end this year and has been reviewed to identify lessons learned and identify ways in which the legacy of the programme can be carried forward into future activity to prevent serious violence.

Since its inception the serious violence duty came into effect in 2022 which now places stronger

leadership on local authorities and other partners.

Over the four years of the programme more than 27 projects across Devon and Cornwall have been funded, including 17 prevention initiatives delivered for young people by local partners. These included the innovative Children Affected by Parental Imprisonment (CAPI) project in Cornwall and Make Amends Restorative Justice Family Workers. The Serious Violence Prevention Programme focused on taking an evidence-based approach to preventing serious violence – and encouraged innovation and 'test and learn' pilots working against the Peninsula Theory of Change.

In the latter half of the programme, the focus was primarily on policing initiatives including funding the



and take appropriate action in regard to the individual.

In 2024-25 the Office of the Police and Crime Commissioner has changed the way it delivers serious violence approaches, including embedding key roles into policing business as usual, and as a result a shared team is no longer the preferred delivery mechanism. The office will now take a combined policy and partnership approach to criminal justice and youth violence prevention, via a dedicated new office function under the Local Criminal Justice Board remit.

From within this context the Commissioner will continue to oversee the peninsula's strategic response to violence and ensure regional compliance with the national Serious Violence Duty.

Your voice in policing

Your voice in policing

Commissioning achievements in 2024-25

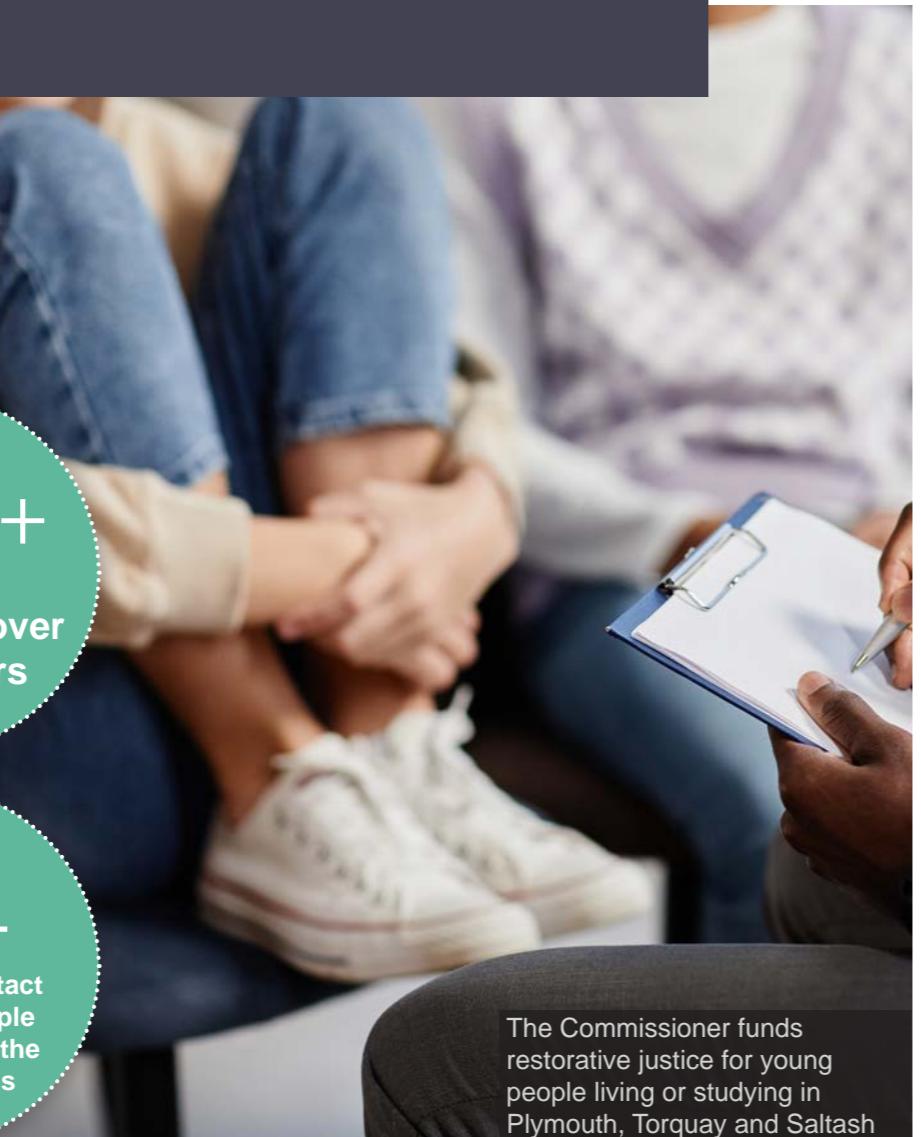
Make Amends Restorative Justice Service – Serious Violence Programme

Make Amends was specifically commissioned by the Serious Violence Prevention Programme to develop a restorative justice approach for young people, living or being educated in the Plymouth or Torquay area. Practitioners are supported to work in a way that considers the whole person, their story, family, social networks, environment, health, and wellbeing. The Make Amends Family Practitioner model consists of two restorative justice (RJ) practitioners actively promoting the benefits of restorative justice alongside providing RJ support to young people. Since the establishment of the Family Practitioner Team, the two case workers have expanded into several schools across Plymouth, Torbay and now Saltash in Cornwall due to demand. Practitioners continue to

195+ families supported over three years

More than 854 hours of RJ contact with young people and adults over the past 12 months

100% satisfaction rate in 2023-24



work closely with schools, visit with pastoral staff, designated safeguarding leads and heads of year to speak about the project. The Commissioner's office also funds Make Amends through its strategic delivery partner to deliver RJ using restorative circles and a more standard restorative justice approach.

Focusing on youth justice

A child-first approach has now been incorporated across the wider

The Commissioner funds restorative justice for young people living or studying in Plymouth, Torquay and Saltash

criminal justice partnership from both an offender and victim perspective.

It is understood that interventions, if delivered well, can be an effective crime reduction strategy keeping our children, their families and the community safe.

This work will be driven by a strategic lead from the Crown Prosecution Service (CPS) supported by key representatives from the criminal justice system who will seek to improve timeliness, quality of intervention and consider what good looks like for all children involved, whether a suspect or victim.

I found this experience very positive and a way of safely apologising and engaging with the people who I had caused offence to. It has left me with a sense of peace and closure – able to move on knowing I have apologised and that my apology was accepted by those I had affected.

I was apprehensive and nervous as I wasn't sure how my letter would be received and if it was enough. Now I feel happy and at peace with a sense of closure and positivity. My needs have all been met and I was able to express everything I felt.

Make Amends harmer

I thought it was really good – the RJ workers were very friendly and open.

I can talk to my daughter more easily than I could before. I think it helped because we finally got people in that sat down and listened to both of us, instead of just one side.

We now have a few things in place, we write our worries in a diary, we walk away from arguments and go back when we've calmed down. It has improved communication between us.

They really prepared us for what to expect each step of the way.

Make Amends harmed



A street marshal and Devon & Cornwall Police officer on a hotspot patrol in Bideford

Case study: The hotspots patrol initiative

A 12-month hotspot patrol programme to target antisocial behaviour (ASB) and serious violence (SV) was launched in Devon and Cornwall in May 2024.

Using police data and input from Community Safety Partnerships, 16 hotspot areas were identified across Devon and Cornwall where we have implemented uniformed, highly visible patrols in ASB and SV hotspots delivered by police officers, police community support officers (PCSOs) and local authority street marshals.

Throughout Devon and Cornwall, the collaboration between police and local street marshals has led to exceptional outcomes, with residents expressing high

levels of satisfaction. From May 1 to September 30, 2024, the hotspots initiative delivered 9,128 foot patrols hours over 1,211 hotspot patrols; during the course of those patrols they engaged with 32,448 members of the public and visited 12,572 premises.

Our hotspots police officers have attended 726 ASB incidents, made 127 arrests, and seized 16 offensive weapons and 119 items of stolen property and drugs and/or alcohol.

Feedback from residents and business owners has been overwhelmingly positive with many reporting they have noticed a decrease in ASB in their communities and that they feel safer out and about in hotspot areas.

Your voice in policing

Your voice in policing

Commissioning achievements in 2024-25



Police and Crime Commissioner Alison Hernandez visits the Victim Support office in Plymouth on the charity's 50th anniversary

OPCC's strategic delivery partner - Victim Support

Through the Office of the Police and Crime Commissioner (OPCC)'s strategic delivery partner Victim Support the offer for all victims of crime continues to improve. This includes:

Victim Support Adult multi-crime service

A dedicated support helpline is in place for victims of non-reported crime and independent advocates who support victims to cope and

Commissioning in numbers

£9,635,907

Commissioning spend in 2024/5

In the financial year 2023-24:

107,864 crimes were reported to Devon & Cornwall Police, up by 5% compared to the previous year.

43,463 new referrals were received, and 18,652 victims were supported by Devon & Cornwall's Victim Care Unit in 23/4 (increase of approx. 14%)

25,516 referrals were made to sexual violence and domestic abuse support services commissioned by the OPCC. This equates to 70 requests for support each day. (Includes SV, CSE/CSA and DA).

23 community support services were available for victims through the OPCC's support network

30,251 new victims were referred to or self-referred to these support services.

Assault with injury and Harassment were the main reasons why victims were seeking support in 2023/24.

3,145 young people have been supported.

78.4% of victims receiving support were female and

18.4% were male.

15,652 victims reported the crime to the police prior to engaging with a victim support service (increased by 45%)

309 victims were supported by restorative justice services

*Note: Councils, CSPs and NHS England are excluded in the definition of 'community support services'.

Case Study: The Victim Care Unit

The Victim Care Unit (VCU) is within Devon & Cornwall Police but primarily funded by the Office of the Police and Crime Commissioner (OPCC).

It consists of 16 members of police staff who contact victims of reported crime to discuss how they have been affected and offer information, advice and support according to the victim's individual needs.

Over the past 12 months, the VCU has supported a total of 20,693 and referred 2,935 victims to support services on the Victim Care Network.

In the past six months, 3,406 priority victim surveys were completed, with 25.7% having had contact from the VCU.

Over 98% of individuals reported that they were communicated with clearly, treated with respect and that the member of VCU staff was polite. 89.3% of victims felt

recover. This is commissioned under contract via Victim Support.

Continued development of the victim service to support traumatic grief suffered by people bereaved by road crashes.

July 2023 saw the start of a new three-year post collision care offer commissioned by our strategic delivery partner Victim Support and delivered by BRAKE.

Vision Zero South West agreed to fund £100,000 per year to support traumatic grief suffered by people bereaved by road crashes. In the 14 months since establishment of this contract, 149 people have been referred to BRAKE for support. Of these, 94 have involved fatal collisions where one or more person has died, 53 have been



A visit by the OPCC to the Victim Care Unit in 2024

[I would like to thank them] for checking on the length of time the issue with my neighbours has been happening and identifying that the issue needed to be resolved. For recognising that what may seem minor issues to other people are having a significant effect on myself and my partner and our right to a peaceful home life.

[Victim Care Officer] is amazing, truly. She has been really compassionate, kind and has a real understanding of what a victim is going through and with such kindness. Thank you from the bottom of my heart. She has also been firm and given sound advice regarding fraud gangs and how they will persistently attack me, suggested ways to minimise this and actions I need to take, whilst offering continued support and listening attentively to all my tales of woe. I feel confident and supported.

I was exhausted with it. It's hard enough having it hanging over us so in my own mind having one less thing associated to the case is a bonus. [Victim Care Advocate assisted with CICA application.] Anyhow, thank you for all you have done and continue to do for myself and my family.

Your voice in policing

Your voice in policing

Police and Crime Plan commissioning priorities

Violent crime accounts for the largest crime type within Devon and Cornwall, comprising 44.3% of total recorded crime.

This priority covers serious violence and violence against women and girls, it spans a wide range of harm from harassment and psychological abuse (resulting in no physical harm) to life changing injuries or death.

In the 12 months to March 2024, 47,832 violent offences were recorded in Devon and Cornwall, a 6% increase compared with last year.

Violent crime has increased by 15% compared with 5 years ago.

Around a third of violent offences relate to domestic abuse.

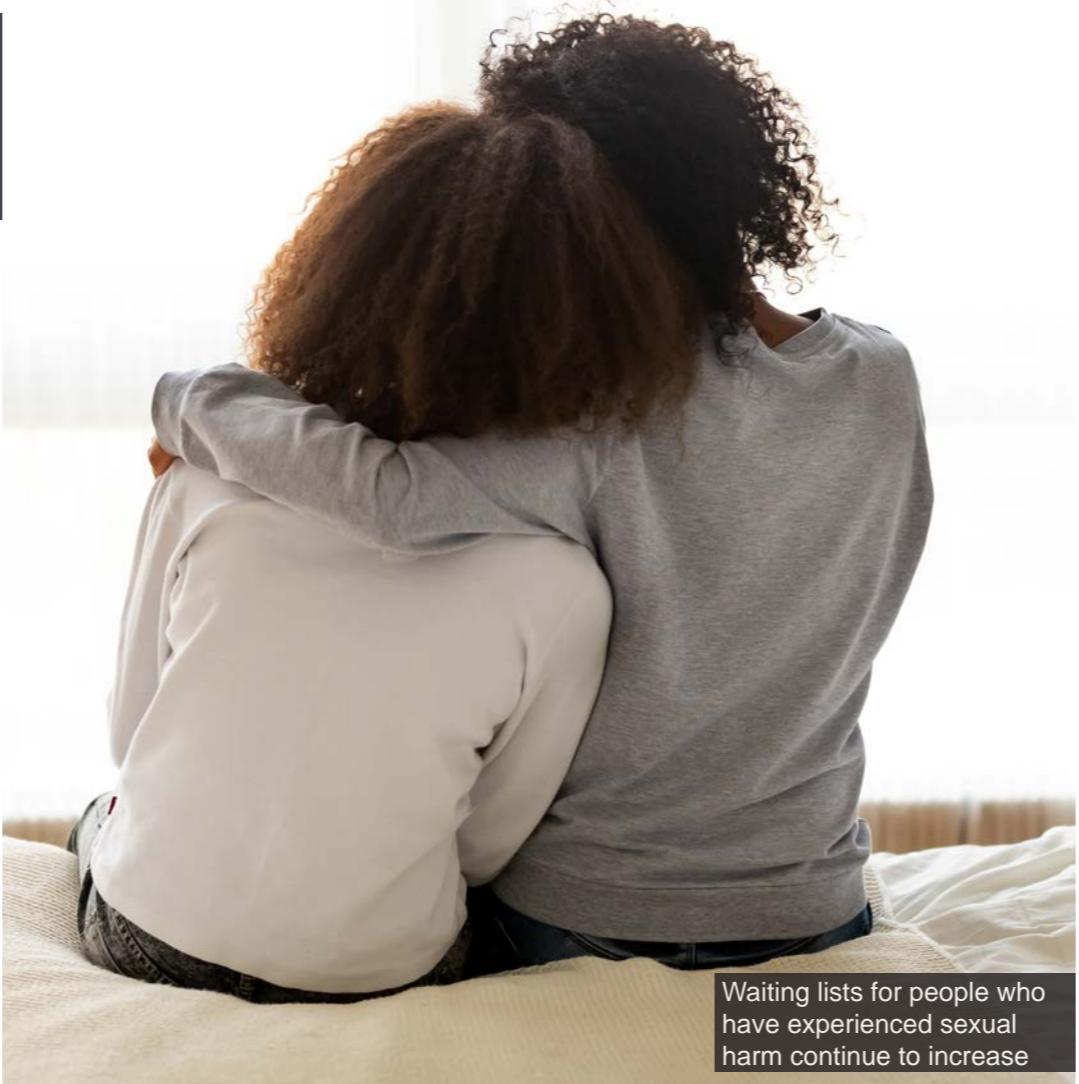
Across the peninsula we are seeing some concerning trends in youth



violence and antisocial behaviour, alongside the continuing impacts of drug-related crime and alcohol, and the night-time economy.

Estimates from the Centre of Expertise on Child Sexual abuse suggest that around 15% of girls and 5% of boys have experienced or are experiencing some form of sexual abuse, equating to approximately 32,300 children in Devon and Cornwall.

The Commissioner continues to



Waiting lists for people who have experienced sexual harm continue to increase

Spotlight: Devon Rape Crisis

This year, Devon Rape Crisis welcomed 10 new volunteers, expanding their team to 23.

Their dedicated volunteers handled 264 helpline calls and 288 email support requests. This demonstrates that local demand for help is still needed despite the new national sexual violence helpline becoming more established.

Devon Rape Crisis Volunteers also promoted services in the community and engaged in initiatives to reach those beyond traditional referral routes.

In total, their volunteers contributed 1,240 hours, supported 594



A visit by the OPCC to the Devon Rape Crisis in 2024

I have heard so many good things about the work of DRCSAS and I am so excited to be part of this community

Volunteer Trainee

people, and attended 10 events, generating an estimated £17,360 in social value.

In 2023-24, Devon Rape Crisis has made significant improvements to its service. Through its work with the Sexual Violence Trauma Pathfinder, it now helps those with current mental health challenges to access services through trauma stabilisation

approaches. This is especially important as equality data reveals that many survivors experience mental ill health and need support to regulate their emotions and develop skills in managing this daily.

The new approach also offers flexibility in appointments, increases access for young people with more suitable times, and provides more accessible, private spaces for those with physical disabilities.

commit £3,804,356 funding to support services.

Violence against women and girls (VAWG)

News coverage of the tragic murders of several women in the UK brought to the forefront public concerns about the safety of women and girls and their risk of experiencing violent crime in public spaces.

Women are also less likely to feel safe walking alone in public settings than men (Office for National Statistics (ONS), 2022).

In February 2023, VAWG was included within the strategic policing requirement, which recognises the issue as a national

Spotlight: Circles South West: reducing re-offending

Circles South West works in partnership with statutory services to assist in risk management of those who have perpetrated sexual harm and/or are registered sex offenders by providing circles of support and accountability.

Referred individuals will usually be living in the community, though in some areas they have capacity to offer support starting in prison.



working with those who have sexually offended/harmed, and comprises up to five volunteers and one "core member". Volunteers undergo mandatory training and vetting procedures to ensure suitability for this role.

They meet with the core member regularly (usually once a week at the start of the circle) for 12 to 18 months in a risk-assessed, confidential, community venue.

Volunteers will help the core member to reintegrate safely and responsibly into the community by addressing practical matters such as housing, employment, disclosure, self-management, distorted thinking and risky behaviours, and offering a 'safe', non-judgemental environment to meet and talk, build social skills, reduce isolation and increase confidence and self-esteem.

A commissioning process will be taken forward in 2025-26.

threat alongside terrorism and serious and organised crime.

Evidence from the Crime Survey for England and Wales (CSEW), considered the most reliable data source for measuring the prevalence of VAWG, shows that women are more likely to be victims of sexual assault.

In the year ending March 2024, 26.9% of women and 5.7% of men reported experiencing sexual assault (including attempts) since the age of 16 (ONS, 2024). Police recorded sexual offences have increased by 23.6% compared with five years ago across Devon and Cornwall. In 2023-24, 25,516 referrals were made to

sexual violence and domestic abuse support services commissioned by the Commissioner's office. This equates to 70 requests for support each day.

Waiting lists for victims who have experienced sexual assault or rape are high and continue to increase. Some are having to wait more than eight months for therapeutic support across the peninsula.

The Safety of Women at Night (SWaN) Charter has been developed as part of Exeter, Falmouth and Torquay's commitment to keeping the city and towns a safe place, where women feel confident and safe at night.

Your voice in policing

Your voice in policing

Police and Crime Plan commissioning priorities

In the 12 months to August 2024, 19,305 antisocial behaviour (ASB) incidents were recorded by Devon & Cornwall Police, down by 3.7% compared to the previous year.

Police data doesn't always reflect the true extent of ASB experienced by communities due to under-reporting, but data tells us that there are ASB hotspots across our force area, particularly in our towns and city centres, such as Plymouth, Exeter, Torquay, Newquay and Truro.

ASB is one of the main issues reported by the public. When surveyed by the Office of Police and Crime Commissioner, residents of Devon and Cornwall consistently state that ASB is the policing issue that most needs addressing in their communities.

ASB is a recurring theme in the complaints, concerns and correspondence received by the Commissioner and is a frequent topic of discussion with members of the public during engagement events.

25.9% of survey respondents across the Devon and Cornwall force area have experienced or witnessed ASB in their local area (Crime Survey for England and Wales [CSEW] year to March 2024).

19.3% of survey respondents across the Devon and Cornwall force area disagree that police and local councils are dealing with ASB and crime issues that matter in their local area (CSEW year to March 2024).

In 2022, the OPCC commissioned a new ASB support service due to emerging need among communities. In the past year, 360 victims have been supported.

! Antisocial behaviour

Antisocial behaviour (ASB) victims state that persistent and targeted ASB can result in people feeling at risk or harassed in their homes and neighbourhoods, and left unaddressed can seriously impact people's health, wellbeing and quality of life.

The Commissioner therefore continues to fund to support services: a youth ASB prevention service provided by DYS Space in collaboration with Young Devon, and Young People Cornwall, funding for ASB lawyers and an ASB victim support service provided by Victim Support. These services help to deliver the following objectives in the police and crime plan:

- Make our city, town and village centres more resilient to ASB.
- Ensure that victims of persistent and severe ASB in our communities are heard and know how to get help.
- Work with policing and partners to deliver a robust and targeted partnership approach, using the range of powers available to all partners.

In 2025-26 the Commissioner will provide match funding for projects in Plymouth (also covering Torbay) and Exeter to support young people who are at risk of criminal exploitation. Expanding the delivery model of



Case study: Street Focus Torquay

The Commissioner launched Street Focus Torquay in June 2024 to tackle antisocial behaviour and improve safety in the town centre through a partnership approach.

Working with Devon & Cornwall Police, Torbay Council, SWISCo and Crimestoppers the project has achieved a number of successes.

A dedicated website promoting Street Focus has been launched, which gives information on reporting crime as well as offering residents a chance to submit ideas and feedback.

A window takeover of a prominent vacant unit in the Union Square Shopping Centre is also being used to promote the project and encourage crime reporting and branding of bins in the town centre was set to roll out in winter. Regular highly visible walkaround

sessions have been held with the Commissioner and the local policing team engaging with traders and residents and the Office of the Police and Crime Commissioner's engagement van has been running sessions in Castle Circus gathering feedback and offering advice.

More than 60 businesses have been visited to raise awareness of the project and encourage sign-up to the Store Net and Night Net schemes.

A Crimestoppers zone was implemented in August 2024, promoting the option of reporting crime anonymously with a banner van, posters erected around the town, a social media campaign, and public engagement. In November 2024, the Commissioner funded a night bus service for Torquay, Paignton and Brixham to help people enjoying the nighttime economy get home safely between midnight

and 4am over the festive period. A similar scheme in North Devon resulted in a marked reduction in crime.

A Neighbourhood Watch project lead is covering Torquay town centre, working with traders to create a peer support network and encourage reporting of antisocial behaviour and retail crime.

The project has been supported with a robust communication plan, which has resulted in coverage on BBC Spotlight evening news.

Further work is underway including exploring Community Payback opportunities, and discussions with Arts Council England Southwest and a local theatre group around ways to work creatively in the town centre.

For more visit street-focus.co.uk

a current projects funded by the Premier League through the Premier League Charitable Fund. Premier League Kicks uses the power of football and sport to inspire young people to reach their potential, in some of the most high-need areas in England and Wales.

In 2025/6 a series of funded strategic interventions will support the reduction and disruption of ASB and crime across Devon and Cornwall, taking on the learning from this and other important work taken forward in 2024-25.

DYS space Assertive Outreach – supporting communities with early intervention

Youth Outreach is designed to engage with young people in a community at risk of ASB and criminality. This is done by increasing

multi-agency work across youth services, the youth offending service, and the police. By doing this we are then able to better understand their needs.

Partners deliver an average of nine sessions a week across the South West peninsula year-round, with an

additional 18 sessions added during peak times of youth activity (eg summer holidays). There can be up to 27 sessions a week at peak times.

Staff deployment is mainly steered by referral requests from local police teams based on location 'hotspots' but also based on local insight and

intelligence. Youth workers attempt to develop relationships with young people at pace and ultimately aim to move them to a place of trust enough to undertake replacement 'risky' activities thereby diverting them from the urge to commit or be victims of ASB. Staff then move on to the next 'hot spot'.

Case Study: Assertive Outreach, Newton Abbot

"Our presence has meant that young people were coming to youth workers during these times, they were expecting our presence on those days which diverted the attention when we were out.

"Youth workers also created connections to the youth service in the evenings and young people were accessing support from youth workers. It has been really positive to see the community observe a

presence of youth workers in town after school and young people engaging with us. The work we delivered was in an open area and visible to the public during this time.

"We worked closely with neighbourhood police teams to establish the group and areas. We communicated with the police closely throughout to receive updates and they also



updated us on changing dynamics, patterns of behaviour and new intelligence including the increase in vapes etc. This also supported curriculum discussions during sessions.

"Young people have begun engaging in our youth club session at the centre instead of being on the streets in the evenings."

Your voice in policing

Your voice in policing

Police and Crime Plan commissioning priorities

In 2022-23, there were an estimated 384,000 incidents of violent crime where the victim believed the offender(s) to be under the influence of alcohol across England and Wales.

The victim believed the offender(s) to be under the influence of alcohol in 38% of all violent incidents. The victim believed the offender(s) was under the influence of alcohol in 40% of all violent incidents with injury and 37% of all violent incidents without injury.

In the 2022-23 refresh of the Peninsula Strategic Assessment, alcohol was identified as a factor in 20% of all recorded crime.

Alcohol is an escalation factor in the severity of violence – with a higher proportion of alcohol-related crimes resulting in grievous bodily harm, particularly non-domestic crimes. Across the peninsula we are seeing some concerning trends in youth



Drugs & alcohol

violence and antisocial behaviour, alongside the continuing impacts of drug-related crime, and alcohol and the night-time economy.

As normal life has established after the pandemic, there have been rises in public space violence (where there is greater risk of harm) and violence among young people, particularly in urban areas.

Research commonly identifies key risk factors for being a victim of sexual violence, this includes using alcohol and drugs.

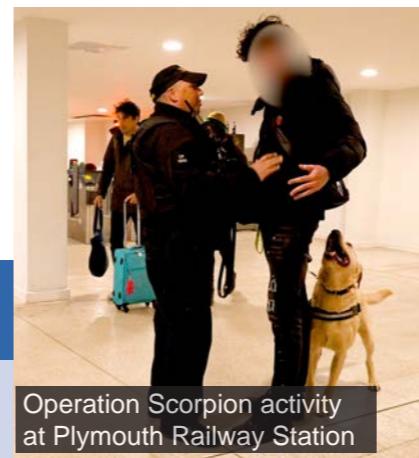


There has been a rise in public space disorder since the Covid-19 pandemic

A total of 239 victims were referred to victim services between January and March 2023 following an assault or public order offence. Many of these victims stated that these incidents involved people under the influence of alcohol.

In 2025-26 the Commissioner makes £424,067 available to support this priority. Cornwall Council, Plymouth City Council, Devon

County Council and Torbay Council will continue to receive grant funding for treatment services based on the previous year's funding.



Operation Scorpion activity at Plymouth Railway Station



#NoPlaceForDrugs

communities through visible drug dealing and the associated crime. This may be linked to Clear, Hold, Build areas in some forces.

■ To have a proactive intelligence gathering campaign driven through a concerted communications strategy making best use of Crimestoppers and the Safer Streets App.

A major aim of the operation which has been present in all phases is the safeguarding vulnerable individuals or children who have been exploited

Spotlight: Operation Scorpion

To tackle drugs effectively it is important to address drug supply.

In October 2021, the Police and Crime Commissioners and Chief Constables from the five forces in the South West committed to regional activity to make the region a hostile environment for drug dealing.

This collective commitment to work together to put a 'ring of steel' around the South West to prevent the trafficking and supply of drugs is called Operation Scorpion.

To the end of 2024, there had

been 10 iterations of Operation Scorpion, each focused on a different element of drugs supply or misuse, with each of the five forces taking turns to lead these operations.

The objectives of Operation Scorpion are:

■ To focus on the 'ring of steel' concept using resources and partners to disrupt travel into the region for the purpose of supplying drugs.

■ To focus on visible street dealing. To disrupt those who cause harm in

communities through visible drug dealing and the associated crime. This may be linked to Clear, Hold, Build areas in some forces.

■ To have a proactive intelligence gathering campaign driven through a concerted communications strategy making best use of Crimestoppers and the Safer Streets App.

A major aim of the operation which has been present in all phases is the safeguarding vulnerable individuals or children who have been exploited

by drug dealers, such as in 'county lines' networks.

Across the five force areas, Operation Scorpion Round 10 (November 2024) resulted in the following regional results:

- 945 arrests
- More than 752 children and adults safeguarded
- More than £7.5 million worth of drugs seized

Spotlight: The Police Property Act Fund Cornwall

The Commissioner makes £200,000 available for Community Grant schemes as well as the Police Property Act fund, the scheme aims to benefit smaller voluntary, community and social enterprise (VCSE) organisations whose work contributes to the Commissioner's Police and Crime Plan and

delivered in partnership with Devon Community Foundation and Cornwall Community Foundation. In addition, the Commissioner also allocates funds from the Police Property Act and this funding is available to support delivery of crime prevention in local communities.

62%
of projects supported children and young people

23%
of projects delivered sports and physical activity

38%
of projects delivered specialist youth work

Case study: Resilient Lives CIC

Resilient Lives CIC received Commissioner Community Grant funding earlier this year for a skills and training programme created for people recovering from drug or alcohol addiction in Torbay.

"A key aspect of recovery is being able to move away from a previous life with confidence and hope," says CEO Simon Dyer, explaining the ethos behind a project which supports people out of addiction by teaching them how to make and sell pizza.

Participants learned to make and cook authentic sourdough pizzas, manage front-of-house, market and brand a business, advertise it and run a pop-up market stall in their community.

"I'm not aware of anything similar to this in the local recovery community," Simon said. "There is lots of meaningful occupation, but not much involving food and sales. We combine a very trauma-informed approach to recovery,

with knowledge of entrepreneurial practices, so we think this is quite unique locally."

Simon adds that, while there are lots of opportunities locally for those still using addiction support services, there seems to be a shortage of "move-on" options.

He describes the "overwhelm" people in recovery can experience when they try to move away from support services: "For many the fear of failure is enough to stop them trying; this leads to falling back into patterns of behaviour they're trying to leave behind."

The opportunity offered to develop skills in a safe, supported way also helps people to build the resilience required to imagine life away from addiction services. Simon gives the example of one participant who has started to make his own sourdough at home and is attending volunteering days at Resilient Lives' production kitchen in Totnes outside of the recovery groups.

Police and Crime Plan commissioning priorities

Theft

Theft covers a range of offence categories ranging from burglary to shoplifting, all of which can have significant social and economic impacts on individuals, communities and businesses.

Theft offences account for 23.6% of total recorded crime in Devon and Cornwall and have increased by 11% in the past year.

During this period residential burglary has increased by 21%.

Theft from the person has increased by 45%.

Shoplifting has increased by 29%.

The cost-of-living crisis (economic pressures) directly or indirectly are believed to be driving the apparent increases of theft offences. This year, shoplifting offences recorded by police across England and

Wales have risen to the highest level in 20 years.

Organisations representing the retail industry indicate that the police recorded shoplifting offences represent a fraction of the true number of incidents.

The Rural Crime Report 2024 published by NFU Mutual in August estimates that the cost of rural crime increased by 4.3% year-on-year in 2023, to £52.8 million, as criminal gangs targeted farmyards and fields looking to cash in on continuing high inflation and ready resale markets domestically and overseas.

In 2025-26 the Commissioner makes £130,400 available to support this priority.

Residential burglaries increased by a fifth in Devon and Cornwall in the past year



Case Study: Crimestoppers

As part of the Commissioner's Community Grant Scheme, a regional Crimestoppers co-ordinator post is funded to support communication and co-ordination of our local Crimestoppers scheme.

There has been lots of activity so far this year, with existing Crimestopper zones showing an increase in reporting in Falmouth (23%), Truro 52% and Paignton 11%. In August 2024 a new Crimestoppers zone was launched in Torquay as part of the Street

Focus Torquay partnership activity with the police, Torbay Council and SWISCo. It included a stakeholder meeting, banner van activity, posters, and social media coverage. There was also a town centre walkaround engaging with local traders to encouraging crime reporting.

A new Coastal Crime campaign has seen activity across the south coast peninsula raising awareness and linking with local partners to empower communities to speak up when they suspect something is not right.



Core commissioning information

This Commissioning Intentions Plan sets out the Commissioner's approach for making decisions about which interventions will be commissioned, and how existing services will be updated or re-shaped to meet the Police and Crime Plan priorities.

The Commissioner is responsible for bringing agencies together to identify where it would be beneficial to share funding and create the best value we can for the services that we need to think differently about or finding new ways in which those services can be delivered effectively.

This includes considering services from every sector including voluntary and third sector, to play a part in responding to the outcomes our communities need.

The Office of the Police and Crime Commissioner (OPCC) is committed to supporting local service providers in exploring every option available to keep them sustainable, including taking advantage of national support and working with them and other partners to pursue funding opportunities. It further clarifies the available funding that is available to commission services and the

process we go through to identify the greatest need.

This Commissioning Intentions Plan is designed to ensure funding is allocated fairly and proportionately, with due regard to the competing demands on available funding to provide the most effective, fair and sustainable use of resources for specialised services.

To achieve this, the commissioning and partnerships team conducts an initial assessment of need, drawing together information from multiple sources of data available from partners, strategic assessments, national and local data sources, public surveys and the views of people who will use the service.

The Commissioner will not generally commission any services outside this plan. Where there is an emerging issue, this will be considered on its merits and a specific decision made and published. Likewise, the Commissioner will not provide direct grant funding to community initiatives from commissioning resources which are outside this plan.

Community organisations and initiatives will benefit from the

Your voice in policing

Your voice in policing

community grant scheme which will be advertised each year, so organisations who wish to seek grant funding from the Commissioner will have a fair, equitable and transparent opportunity to receive funding. The details of grants made will be published each year on our website.

In addition, the Commissioner may also allocate funds from the Property Act using the Property Act Fund process and may allocate further funds to wider grant making organisations to support delivery of crime prevention in local communities. The Commissioner intends to make Property Act Funding available through Devon Community Foundation and Cornwall Community foundation to support the

sustainability of existing community groups working to prevent offending and keeping communities safe in 2025-26.

Decommissioning is an important part of our commissioning process. With the emergence of new areas of need and focus and recognising services are continually evolving and improving, it is inevitable that some services may be decommissioned at some stage.

Where priorities change in the Police and Crime Plan, or national funding is amended then decommissioning is considered to realign services provided. Services can also become underutilised due to changes in victims' needs, advances in

technology, and as approaches and techniques to meeting victims' needs change.

Ending services, and re-commissioning others where appropriate, is part of our continuous cycle of commissioning.

This may require stopping a service (or a significant part of it) or terminating or renegotiating a contract or grant with an existing service provider, where this is driven by needs.

Here are some examples of why existing provision of service may end:

- We may need to make space for a new and improved service/s

- To enable innovation in service provision

- To provide better value for money such as more effective achievement of the desired outcomes or more efficient delivery

- To ensure a better fit to the level of demand and needs

Our process for decommissioning follows the same principles as our commissioning approach alongside our clear rationale, good governance, and robust risk management.

National services

There are many incredible national organisations working to support

policing and criminal justice matters in the United Kingdom.

Unfortunately, there is insufficient funding to support the number of requests the Commissioner receives each year.

To make our position fair and transparent the Commissioner will only fund national charitable organisations whose aims align with the national portfolios taken by the Commissioner and the Chief Constable or where there is a national agreement which identifies schemes which all Commissioners should make a financial contribution to. The commissioner has committed £14,916 to fund national services in 2025-26.

This plan sets out how the Commissioner will support the prevention and reduction of crime and help victims to cope and recover in Devon and Cornwall

Accessibility statement

Access to services, promoting equality and addressing inequalities are the focus of the Commissioning Intentions Plan.

Throughout the development of the service specifications and processes cited in this document, the OPCC has given due regard to the need to eliminate discrimination, harassment and victimisation, to advance equality of opportunity, and to foster good relations between people who share a relevant protected characteristic (as cited under the Equality Act 2010) and those who do not share it.

Detailed budget overview

This section provides a comprehensive break down of our commissioning spend, including new services and existing financial commitments

Service	Budget
Antisocial behaviour victim support service	£200,000
Antisocial behaviour youth outreach	£250,000
Antisocial behaviour lawyers	£80,000
Premier League Police Partnerships Pilot	£60,000
Strategic interventions to disrupt and reduce antisocial behaviour	£500,000
	Total £1,090,000
Funding for drug treatment services for criminal justice cohort	£334,483
Drug and alcohol intelligence	£89,584
	Total: £424,067
Specialist domestic abuse services	£906,435
Specialist sexual violence services	£560,000
Core Independent Sexual Violence Advisor (ISVA) service	£338,724
Sexual Assault Referral Centre (SARC) services	£333,993
Additional MoJ funding for domestic abuse / sexual violence	£1,085,205
Children and young people's therapeutic support	£200,000
Adult therapeutic support for people affected by sexual violence and abuse, and peer support	£200,000
Reduce reoffending – sexual violence and domestic abuse	£160,000
Strategic interventions to reduce violent crime	£500,000
Knife crime	£20,000
	Total: £4,304,357

Service	Budget
Crimestoppers capacity	£20,000
Neighbourhood Watch capacity	£27,900
Theft and business crime	£80,000
National Rural Crime Network	£2,500
	Total: £130,400
Victim services	£1,315,480
Restorative justice service	£306,745
Children and young person / family victims service	£326,692
Child exploitation service	£200,000
Protected characteristics grants	£80,000
	Total: £2,228,917
Mental health treatment requirements	£50,000
National police services	£3,724
Community grants	£200,000
Youth justice services	£525,735
Support for offenders while attending court	£60,000
Crimestoppers anti-corruption line	£8,692
Police museum	£160,000
Emerging priorities	£157,897
	Total: £1,166,048
	Overall total: £9,343,789

Victim of crime?

you are
not alone

**If you have been
affected by crime,
help is available to
anyone of any age,
24 hours a day,
7 days a week**



Free, independent, confidential support at

victimcare-dc.org

AGENDA NO: 17

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 2nd April 2025

FOIA OPEN:

TITLE OF REPORT: Internal Audit Action Update Report

REPORT BY: *Robin Wheeler (Head of Finance)*

PURPOSE OF THE REPORT:

To present an update and provide assurance on one or more of the following areas:

Governance, Risk and Control	
Internal Audit	X
External Audit	
Financial reporting	
Other matter (please specify here)	
Appendices (please specify the number)	

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	X
Note the report	
Other (please specify here)	

1. BACKGROUND INFORMATION

- 1.1 The term of reference of the audit committee gives specific responsibility to consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions and have strategic oversight.
- 1.2 The Internal Audit Plan is set out and agreed with the Section 151 Officers of the four-corporation sole.
- 1.3 On finalisation of an audit each action is agreed and allocated an action owner. A target end date is also agreed between the auditor and the owner which sets the timescale for completion.
- 1.4 A report is to be presented quarterly to the Audit Committee and the report must identify those priority 1 and 2 audit actions that are considered overdue or require an extension in advance of six months. The Committee will be able to call the business

area to the committee to take questions or ask the business area to bring a report to the next committee on progress of the actions identified.

- 1.5 The Audit Committee has requested that every meeting they receive a summary of the extension requests made to the Head of Finance (or S151 where appropriate) and reasons for extensions. The Head of Finance has delegated authority to grant extensions for up to a six-month period.
- 1.6 The Audit Committee are being asked to raise any issues they have surrounding the delays in completion of the overdue audit actions highlighted in Appendix A. This will then be fed back into the force via the Resources Board (D&C) and Resource Control Board (Dorset).
- 1.7 All audit actions are prioritised according to the definitions captured below:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Findings that require attention.

2. INTERNAL AUDIT RECOMMENDATIONS

- 2.1 The table below sets out a summary of the number of all overdue audit actions as of 4th March 2025, currently being progressed.
- 2.2

Internal Audit Actions	Priority 1	Priority 2	Priority 3
DORSET			
Actions that are overdue	0	1	1
Actions that have an agreed extension to the original end date.	0	0	1
Considered complete awaiting evidence	0	2	1
TOTAL	0	3	3
DEVON & CORNWALL			
Actions that are overdue	0	5	2
Actions that have an agreed extension to the original end date.	0	0	1
Considered complete awaiting evidence	0	3	0
TOTAL	0	8	3
Joint Force Actions – Alliance Areas			
Actions that are overdue	0	4	6
Actions that have an agreed extension to the original end date.	0	2	0
Considered complete awaiting evidence	0	1	0
TOTAL	0	7	6
OVERALL TOTALS	0	18	12

2.3 The table below sets out which departments have the overdue audit actions.

Departments	Priority 2	Priority 3
Dorset Clinical Governance	1	0
D&C Evidential Property Stores	5	0
ICT	0	1
HR & People Services	4	1
Finance	0	3
Legal Services	0	1
Custody – VFM Custody Meals	0	1
Custody - Interpreters	0	1
Estates	0	1
TOTAL	10	9

3. OVERDUE ACTIONS

3.1 Appendix A sets out the priority 2 audit actions that are considered overdue or require an extension in advance of six months for consideration by the Independent Audit Committee.

4. ACTIONS WITH AGREED EXTENSIONS

4.1 Appendix B sets out the priority 2 & priority 3 audit actions have had an extension agreed by the Head of Finance since the last time we reported to you. Extensions are agreed to enable the development of the strategies and detailed plans, and the embedding of improved procedures.

Prepared By: Jo George, Senior Audit Manager

Sponsored By: Robin Wheeler, Head of Finance

AUDIT ACTION EXTENSIONS – AGREED BY HEAD OF FINANCE (January 25 to March 25)

APPENDIX B

AP ID	Remediation Action	Responsible Officer	Priority	Force	Status	Original Timescale	New Extension Requested	Comments
Force Dog Arrangements - Value for Money Review								
4396	The Inspector – Specialist Operations (DCP) and Chief Inspector – Specialist Operations (DP) to review HMICFRS Value for Money profiles for spending in relation to dogs to understand why their spending is high when compared against their Most Similar Group of Forces and whether any savings could be made.	The Inspector – Specialist Ops. (DCP) and Chief Inspector – Specialist Ops. (DP)	2	Alliance	Extension Requested	31/12/2024	30/06/2025	The special operational area required Finance support to complete these actions. A Management Accountant has been appointed to complete the required financial review together with the Force dog sections.
4394	The Inspector – Specialist Operations (DCP) and Chief Inspector – Specialist Operations (DP): - To ensure a written or electronic quote is attached to Agresso for purchases made up to £14k where the supplier is not subject to a contract. - In liaison with other departments (e.g., Purchasing, Procurement etc), to review whether certain goods and services that are used regularly could have a contract in place or be included within a list of preferred suppliers.	The Inspector – Specialist Ops. (DCP) and Chief Inspector – Specialist Ops. (DP)	2	Alliance	Extension Requested	31/12/2024	30/06/2025	The special operational area required Finance support to complete these actions. The new P2P ERP upgrade will include a "Mandatory" requirement to attach quotes when limits are exceeded. The need for a preferred suppliers list has been referred to Purchasing for consideration and for the creation of a preferred suppliers list for Dog Section that can be distributed to all members of the team.