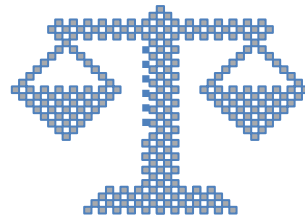




Devon & Cornwall
POLICE



**Annual Governance
Statement
2025/26**

The Chief Constable of Devon &
Cornwall Police

June 2026

Introduction



James Vaughan
Chief Constable for
Devon & Cornwall Police

Welcome to the Annual Governance Statement (AGS) for 2025/26. 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 2025/26, 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 2026 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 2025/26. 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 comply with 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 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

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 (December 2025)

“On the balance of our 2024/25 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 31st March 2025 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 2024/25

Summary of Value for Money assessment 2024/25

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 or governance. An improvement recommendation was raised that the CC maintains focus on fully addressing the remaining causes of concern and other areas for improvement identified by HMICFRS as well as maintaining grip on delivery of wider sustained performance improvement.

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 2025/26 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](#)

[External Auditors Report 2024/25](#)

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 Integrity & Standards Report

In October 2025 the HMICFRS published its report into the effectiveness of integrity arrangements and professional standards in Devon and Cornwall Police stating that improvement was required in three areas – vetting police officers and staff, upholding standards of professional behaviour and tackling potential corruption.

The inspection took place in February 2025 and since then the Force has made considerable progress in all areas.

The Inspectorate noted that it did not identify any disproportionality in the Force's vetting decisions helped by an independent review process and has introduced independent scrutiny panels to identify organisational learning, as well as additional training on decision making and recording.

The Force has improved its timeliness in the handling of public complaints and significantly reduced the backlog.

In tackling corruption, the Force quickly and robustly assesses and analyses incidents internally and within our communities, for example, abuse of position for a sexual purpose and misconduct involving vulnerability.

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](#)

Ensuring Compliance

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 2025/26 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 2025/26

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 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 and has agreed to remain in post until January 2027. The substantive Chief Constable, Mr Will Kerr OBE KPM announced his retirement by mutual consent with the Commissioner in July 2025. Mr Kerr had been under investigation for several years by bodies in Northern Ireland but was not charged with any offence.

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.

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.

How the business was managed in 2025/26

Force Chief Finance Officer

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 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 Wilkin 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.

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.

Further information

[Force Executive Team](#)

Further information

[Police and Crime Plan 2025-2029](#)

[OPCC Annual Report 2024-25](#)

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.

Scrutiny Activity

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)

Further information

[Police and Crime Panel- Public](#)

[Scrutiny Arrangements](#)



Higher Level Governance View



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](#)

The Review of Governance Arrangements 2025/26

The review of effectiveness of the joint governance arrangements in place during 2025/26 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.

Operating Environment 2025/26

In November 2025, the government announced that Police and Crime Commissioners will not be replaced when their current terms of office end in May 2028.

The Commissioner has since announced her decision to step away from party politics and will continue to serve as an Independent, without any political affiliations, for the rest of her term of office.

A distinct highlight in 2025 was the force coming out of enhanced monitoring, reflecting the commitment of officers, staff and volunteers to deliver continuous improvement. It would not have been possible without the strong leadership of Chief Constable James Vaughan who last summer agreed to an extension of his contract which will provide much needed stability until January 2027.

Police Reform

In January 2026 the Government published the police reform white paper which proposes an ambitious programme of changes to policing.

The white paper entitled 'From local to national: a new model for policing', outlines a number of changes including a reduction in the number of forces; local policing areas to deal with crime such as shoplifting; a national police service to lead on terrorism, fraud and organised crime, a new national forensics team, changes to targets for emergency response times and a license for police officers to serve.

The Chief Constable remains committed to ensuring that nothing in police reform dilutes the local policing delivery valued by communities in Devon & Cornwall, and will work with the Police and Crime Commissioner, Chief Constables, the Home Office and other partners to ensure Devon and Cornwall is represented.

Areas for Development for 2024/25

The key areas as reported in the previous statement for development during 2025/26 are updated 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	Complete
Brought forward from 2023/24: Governance arrangements for the reporting of national, regional, and local multi-agency operational partnerships.	Chief Constable	Audit rescheduled 2026

New Areas Identified for Development for 2026/27

The key areas for development during 2026/27 are summarised below.

Area for Development	Owner	Target date
Development of governance arrangements following the Police Reform White Paper 2026, including the abolishment of the OPCC and the potential merger of Forces.	Chief Constable, Commissioner & OPCC	May 2028
Conclude the implementation of the improvements required by the HMICFRS in the Integrity & Standards Report October 2025.	Chief Constable	December 2027
Ensure that the force maintains establishment figures that could impact grant returns.	Chief Constable & Director of Finance and Resources	April 2027

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

Director of Finance & Resources