

The Joint Audit Findings (ISA 260) Report for Dorset Police and Crime Commissioner and Chief Constable

Year ended 31 March 2025

03 December 2025



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03 December 2025

Dear Police and Crime Commissioner and Chief Constable

Joint Audit Findings for Dorset Police and Crime Commissioner and Chief Constable for the year ending 31 March 2025

This Joint Audit Findings Report presents the observations arising from the audit that are significant to yourselves as those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.



We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2024-.pdf \(grantthornton.co.uk\)](#).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Grace Hawkins

Director
For Grant Thornton UK LLP

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Headlines and status of the audit

Headlines

This table summarises the key findings and other matters arising from the statutory audits of Dorset Police and Crime Commissioner (the ‘PCC’) and Dorset Chief Constable (the ‘CC’) and the preparation of the PCC’s and Chief Constable’s financial statements for the year ended 31 March 2025 for those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice (‘the Code’), we are required to report whether, in our opinion the financial statements:

- give a true and fair view of the financial positions of the PCC, Group and Chief Constable’s income and expenditure for the year; and
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with each set of audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report) is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise whether this information appears to be materially misstated.

Our audit work was completed remotely during July-November. We have not identified any adjustments to the financial statements of the Chief Constable that have resulted in alterations to the Chief Constable’s Comprehensive Income and Expenditure Statement or Balance Sheet outcomes. We have identified one adjustment to the financial statements of the PCC that have resulted in a net nil adjustment to the PCC’s Comprehensive Income and Expenditure Statement and Balance Sheet – details of the gross adjustment of £3.958m in various lines of these statements can be seen on page 36. We have identified a number of disclosure and note amendments to both the CC and PCC Group accounts, which can be seen in the ‘Audit Adjustments’ section

We have also raised recommendations for management as a result of our audit work. These are set out on pages 43 to 45. Our follow up of recommendations from the prior year’s audit is detailed on pages 46 to 48.

There is one matter of which we are aware that would require modification of our audit opinion for the PCC’s financial statements (including the financial statements which consolidate the financial activities of the Chief Constable) and the Chief Constable’s financial statements.

Our financial statements audit report opinions are qualified, due to Pension Fund auditor assurances under AGN 07 not being made available for the 2022/23 financial statements audit, we were not able to satisfy ourselves by alternative means of the material accuracy of the opening balance of Local Government (Police Staff) pension scheme asset comparative period disclosures. Due to the limitation in scope of opening balances reflected in the 2023/24 financial statements, we were unable to determine whether any adjustment to this amount, or other amounts disclosed in the financial statements in respect of the share of assets and liabilities, were necessary at 31 March 2023, or whether there was any consequential effect on the remeasurement of these assets for the year ended 31 March 2024 and therefore the opening balance of the 2024/25 financial year. We expect this to be the final year that this qualification will exist in the auditor’s report.

Headlines [continued]

Financial statements [continued]

Our work is substantially complete, subject to the following outstanding matters;

- receipt of the LGPS Pension Fund auditor letter
- conclusion to queries outstanding on LGPS Pension reconciliations to payroll data
- final quality review of audit work
- receipt of signed management representation letters
- review of the final signed sets of financial statements and other information; and
- receipt of approvals from key officers for use of electronic signatures within these documents

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisations and the financial statements we have audited. Our anticipated financial statements audit report opinions will be qualified, as explained on the previous page. We anticipate signing your accounts on 17 December 2025.

Headlines

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Improving economy, efficiency and effectiveness;
- Financial sustainability; and
- Governance.

We have completed our VFM work, which is summarised on page 50, and our detailed commentary is set out in the separate Joint Auditor's Annual Report, which is presented alongside this report. We are satisfied that the PCC and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.

Statutory duties

The Local Audit and Accountability Act 2014 (the 'Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and
- to certify the closure of the audit.

We have not exercised any of our additional statutory powers or duties.

However, we cannot formally conclude the audit and issue an audit certificate for The Police and Crime Commissioner for Dorset of the Chief Constable for Dorset, for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have received confirmation from the National Audit Office the audit of the Whole of Government Accounts is complete for the year ended 31 March 2025.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

Headlines

National context – audit backlog

Government proposals around the backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- For years ended 31 March 2025 by 27 February 2026
- For years ended 31 March 2026 by 31 January 2027
- For years ended 31 March 2027 by 30 November 2027

The statutory instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and to enable the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

The PCC and CC for Dorset have not been subject to backstop arrangements historically and have therefore not been subject to any disclaimed audit opinions. This is not the same as the limitation of scope qualification which has been present since the 2022/23 financial year, which is detailed on page 6.

Headlines

Implementation of IFRS 16

Implementation of IFRS 16 Leases became effective for police bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Local government accounts webinars were provided for our local government audit entities during March, covering the accounting requirements of IFRS 16. Additionally, CIPFA has published specific guidance for local authority practitioners to support the transition and implementation on IFRS 16.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.”

In the public sector the definition of a lease is expanded to include arrangements with nil consideration. This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires the right of use asset and lease liability to be recognised 'on balance sheet' by the lessee except where there are :

- leases of low value assets
- short-term leases (less than 12 months).

This is a change from the previous requirements under IAS17 where operating leases were charged to expenditure. The principles of IFRS16 also apply to the accounting for PFI liabilities.

The principles of IFRS 16 also apply to the accounting for PFI liabilities.

The changes for lessor accounting are less significant, with leases still categorised as operating or finance leases, but some changes when an authority is an intermediate lessor, or where assets are leased out for little or no consideration.

Impact on the PCC, Chief Constable, and group accounts

- The standard had a material impact on the Balance Sheet of the PCC and PCC Group, with no impact noted on the CC accounts.
- Appropriate accounting policies and disclosures were made in the PCC Group accounts.
- No disclosures were made in the CC draft accounts and discussions with management were had to ascertain their judgement on why the standard did not apply to the CC. A critical judgement was added to the final set of both the PCC Group and CC accounts to detail management's judgement on this matter and this has been deemed reasonable.
- From our review and substantive testing of the estimation of the right of use assets and liabilities recognised in the PCC Group Balance sheet and supporting notes, we deem these to be materially accurate, with some control recommendations raised – see Other Risks section for details of these.
- The PCC Group reasonably identified peppercorn rentals and recognised these as leases under IFRS 16 as appropriate, utilising their external valuer, Wilks Head & Eve to provide a valuation estimate for these assets.

Materiality

Our approach to materiality

As communicated in our Audit Plan dated May 2025 we determined materiality at the planning stage as £6m based on 2.5% of prior year gross expenditure. At year-end, we have reconsidered planning materiality based on the draft financial statements for both the PCC Group and CC. We determined that our threshold set at planning remained appropriate for the fieldwork stage of our audit.

A recap of our approach to determining materiality is set out below.

Basis for our determination of materiality

- We have determined financial statement materiality based on a proportion of the gross expenditure of the group, the PCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materialities, which is £6m (PY £4.8m), which equates to approximately 2% of the Chief Constable's prior year gross expenditure for the year.
- Materiality levels remain the same as reported in our audit plan on 18 June 2025

Performance materiality

We have determined performance materiality to be set at £4.5m, which equates to 75% of the Chief Constable's financial statements materiality.

Specific materiality

We have identified senior officer remuneration as a balance where we will apply a lower materiality level, as these are considered sensitive disclosures of high public interest. We have set a threshold of £20k per officer disclosed.

Reporting threshold

We will report to you all misstatements identified in excess of £0.3m, in addition to any matters considered to be qualitatively material.

Overview of significant and other risks identified

Overview of audit risks

The below table summarises the significant and other risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Other risks are, in the auditor's judgement, those where the risk of material misstatement is lower than that for a significant risk, but they are nonetheless an area of focus for our audit.

Risk title	Relates to	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work
Management override of controls	PCC/CC/Group	Significant	↔	✓	Low	●
Valuation of land and buildings	PCC/CC/Group	Significant	↔	✗	High	●
Valuation of the pension fund net liability (Local Government Pension Scheme (LGPS) and Police Pension Scheme (PPS))	PCC/CC/Group	Significant	↔	✗	High	●
Implementation of IFRS 16	PCC/CC/Group	Other	↔	✗	Medium	●
The revenue cycle includes fraudulent transactions	PCC/CC/Group	Rebutted	↔	✓	low	●
The expenditure cycle include fraudulent transactions	PCC/CC/Group	Rebutted	↔	✓	low	●

- ↑ Assessed risk increase since Audit Plan
- ↔ Assessed risk consistent with Audit Plan
- ↓ Assessed risk decrease since Audit Plan

- Not likely to result in material adjustment or change to disclosures within the financial statements
- Potential to result in material adjustment or significant change to disclosures within the financial statements
- Likely to result in material adjustment or significant change to disclosures within the financial statements

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
<p>Management override of controls</p> <p>Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.</p> <p>We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.</p>	PCC/CC/Group	<p>We have:</p> <ul style="list-style-type: none"> evaluated the design and implementation of management's controls over journals analysed the journals listing and determined the criteria for selecting high risk unusual journals identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness. 	<p>Our audit work has not identified any issues in respect of management override of controls.</p> <p>All journals tested following our risk-based selection were deemed reasonable, with no evidence of fraudulent postings or management override of control.</p> <p>We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology. Management have revised their Critical Judgements note in both the PCC Group and CC accounts to disclose their rationale behind IFRS 16 and the impact on the CC.</p> <p>Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements.</p>

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
<p>Valuation of land and buildings</p> <p>The PCC (and group) revalue land and buildings on an annual basis to ensure that the carrying value is not materially different from their current value (or fair value for surplus assets) at the financial statements date, via full valuations or on a desktop basis.</p> <p>Management's external expert issued the valuations for 2024/25 following a full valuation. This is appropriate in line with the CIPFA Code.</p> <p>Land and building valuations represent a significant estimate by management in the financial statements due to the size of the numbers involved and the sensitivity of the estimates to changes in key assumptions.</p>	PCC and Group	<p>We have:</p> <ul style="list-style-type: none"> evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; evaluated the competence, capabilities and objectivity of the valuation expert; written to the valuer to confirm the basis on which the valuation was carried out; challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding, the PCC's valuer's report and the assumptions that underpin the valuation; tested, on a sample basis, revaluations made during the year to see if they had been input correctly into the PCC (and group's) asset register; and evaluated on a sample basis, the assumptions made by the valuer, and management, for those assets revalued at 31 March 2025. 	<ul style="list-style-type: none"> We have noted no material adjustments or findings in relation to the Valuation of Land & Buildings, however one adjustment of £3.96m was identified between the Revaluation Reserve and the Capital Adjustment Account and subsequently between Other Operating Income & Expenditure and Other Comprehensive Income & Expenditure in the CIES, as a result of our work on the accuracy appropriateness of accounting entries made following revaluations. More details of this adjustment can be found within the Audit Adjustments section of this report. From our testing we are satisfied that judgements made by management are appropriate and have been determined using consistent methodology through use of an external valuation expert. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements. Control recommendations, carried forward from the 2023/24 audit have been investigated and we will continue to report this until they have been resolved satisfactorily – see Action Plan – PCC & Group for more information.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
<p>Valuation of net pension liability for LGPS and Police Pension Schemes (PPS)</p> <p>The Group and Chief Constable's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements and is made up of the Local Government Pension Scheme (LGPS) (£77k) and Police Pension Scheme (PPS) (£1.12bn).</p> <p>The pension fund net liability is considered a significant estimate due to the size of the numbers involved £1.12bn in the Group and Chief Constable's balance sheet) and the sensitivity of the estimate to changes in key assumptions.</p> <p>The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). We have therefore concluded that there is not a significant risk of material misstatement in the IAS 19 estimate due to the methods and models used in their calculation.</p>	Chief Constable and Group	<p>We have:</p> <ul style="list-style-type: none"> updated our understanding of the processes and controls put in place by management to ensure that the Group's pension fund net liability is not materially misstated and evaluate the design of the associated controls; evaluated the instructions issued by management to their management expert (Barnett Waddingham “the actuary”) for this estimate and the scope of the actuary’s work; assessed the competence, capabilities and objectivity of the actuary who carried out the Group’s pension fund valuation; assessed the accuracy and completeness of the information provided by the PCC Group to the actuary to estimate the liability; tested the consistency of the pension fund asset (LGPS only) and liability and disclosures in the notes to the core financial statements with the actuarial reports; received assurances from the auditor of the Dorset Pension Fund regarding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements for the LGPS only; and undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor’s expert) and performing any additional procedures suggested within the report. 	<p>Our audit work has not identified any issues in respect of valuation of the net pension fund liability for the LGPS or PPS to date. Please note that there are two outstanding pieces of information required to conclude fully on our LGPS work.</p> <p>Further narrative disclosure around the Virgin Media Case judgement has been added to the LGPS accounts notes, but this does not impact the figures and is for information purposes only. This is the only change noted in the Pension notes from the draft accounts. More detail on this can be seen in the Audit Adjustments section.</p>

[continues overleaf]

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
<p>Valuation of net pension liability for LGPS and Police Pension Schemes (cont.)</p> <p>The source data used by the actuaries to produce the IAS 19 estimates is provided by administering authorities and employers. We do not consider this to be a significant risk as this is easily verifiable.</p> <p>A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 net liability. We have therefore concluded that there is a significant risk of material misstatement in the IAS 19 estimates due to the assumptions used in their calculation. The actuarial assumptions used are the responsibility of the entity but should be set on the advice given by the actuary.</p>	<p>Chief Constable and Group</p>	<ul style="list-style-type: none"> For the PPS only, performed substantive testing of the Member Data used for the Quadrennial scheme valuation, which was undertaken as at 31 March 2024 and therefore 31 March 2025 was the first year in which the results of this were realised. 	<p>No issues were noted in our PPS member data testing, we are therefore satisfied that this data was complete and accurate and has been incorporated into the 31 March 2025 IAS 19 calculations.</p>

Other risks

Risk identified	Relates to	Audit procedures performed	Key observations
<p>Implementation of IFRS 16</p> <p>The adoption of IFRS 16 is required for all police bodies at 1 April 2024. We would expect audited bodies to disclose the implementation of the new accounting standard requirements, the nature of the changes in accounting policy for leases, along with the impact of IFRS 16 on transition.</p>	<p>PCC Group/Chief Constable</p>	<p>We have</p> <ul style="list-style-type: none"> • Review the steps taken by management to identify leases to be disclosed under IFRS16. • Test a sample of leases to ensure these have been calculated accurately • Test a sample of peppercorn right of use asset valuations performed by external valuer 	<p>An important step in the implementation of the new standard is judging which assets fall under the scope of IFRS 16. A step involved in this process is to identify assets that are low value to exclude from further assessment. Management used a net present value (NPV) calculation to determine assets that were low value, however this calculation is not best practice in making this determination, as the lease term of the asset drives this value, leading to disparities in value between similar assets. The consideration should be based on what the cost of the asset would be if it was bought new. The work we have performed ensures that the assessment made by management is materiality complete and accurate, however there is a risk that in the future, new leased assets that should be considered, will not be, due to them being assessed as 'low value' using the NPV as a proxy. We recommend that management reconsider their approach for future years to ensure that assets are not excluded from the scope of the standard inappropriately.</p> <p>We also challenged management on whether the CC was impacted by IFRS 16. Management judged that the CC is not impacted by the standard, as the CC's right to use the PCC's assets is a statutory, rather than contractual obligation. We deem this assessment reasonable, however recommended that a Critical Judgement disclosure was made in the accounts, to set this out to the reader. This was actioned by management and added to Note 3 in the accounts.</p>

Group audit

Group audit

In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

The table below summarises our final group scoping, as well as the status of work on each component.

Component	Risk of material misstatement to the group	Scope – planning	Scope – final	Status
PCC for Dorset	Yes	Full audit	Full audit	●
Chief Constable for Dorset	Yes	Full audit	Full audit	●

- Planned procedures are incomplete and/or significant issues have been identified that require resolution.
- Planned procedures are ongoing/subject to review with no known significant issues.
- Planned procedures are substantially complete with no significant issues outstanding.

Other findings

Other findings – key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
Valuation of land and buildings including Surplus Assets but excluding right of use assets £56m at 31 March 2025	PCC & Group	<p>Other land and buildings and surplus assets comprises £16m of one specialised assets (Bournemouth enquiries and custody office – Madeira Road) which is required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings and Surplus assets (£40m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The PCC has engaged Wilks Head and Eve (WHE) to complete the valuation of properties as at 31 March 2025, with a full desktop valuation undertaken.</p> <p>Management challenge the valuations proposed by WHE at year end to ensure they understand the accounting estimate to be included in their draft accounts.</p>	<p>We have carried out the following work in relation to this estimate in line with the revised ISA540 requirements:</p> <ul style="list-style-type: none"> • assessment of management's expert to ensure suitably qualified and independent; • assessed the completeness and accuracy of the underlying information used to determine the estimate; • assessed the appropriateness of any alternative site assumptions; • assessed the consistency of estimate against market data; and • assessed the adequacy of disclosure of estimate in the financial statements. <p>Overall, we are satisfied with the material accuracy of the Land & Buildings valuations as at 31 March 2025, however, one accounting amendment has been made between the CIES and Reserves of £3.96m and control recommendations have been rolled forward and updated from 2023/24 – see Audit Adjustments and Follow up of prior year recommendations sections.</p>	<div> <div></div> <div>[Green]</div> </div>

Assessment

- **[Red]** We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- **[Amber]** We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- **[Grey]** We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- **[Green]** We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
LGPS net pension liability £77k	PCC Group/Chief Constable	<p>The PCC Group and Chief Constable's Local Government Pension Scheme (LGPS) net pension liability at 31 March 2025 is £77k (PY £91k).</p> <p>The Chief Constable uses Barnett Waddingham to provide actuarial valuations of the Chief Constable's assets and liabilities derived from this scheme. A full actuarial valuation is required every three years.</p> <p>The latest full actuarial valuation was completed in 2022. Given the significant value of the gross pension fund assets and liabilities, small changes in assumptions can result in significant valuation movements.</p> <p>Management have instructed their actuary to provide an assessment of the impact of an asset ceiling under IFRIC 14, due to the accounting surplus seen on the Dorset Pension Fund overall.</p>	<p>In assessing the estimate, we have:</p> <ul style="list-style-type: none"> assessed management's expert to ensure they are suitably qualified and independent; assessed the actuary's approach to confirm reasonableness of approach, including the approach taken in the calculation of the asset ceiling; used an auditor's expert (PwC) to assess the methods and assumptions used by management's actuary (see table below for consideration of assumptions); gained assurance over the completeness and accuracy of the underlying information used to determine the estimate,; Received assurances from the auditor of the Dorset Pension Fund with respect to the year end valuation of the assets of the fund and benefit payments and contributions received in year relating to the audited body. assessed the impact of any changes to valuation method; assessed the reasonableness of change in estimate; and <p>(continued)</p>	TBC

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Auditor commentary	Assessment
LGPS net pension liability £77k	PCC Group/Chief Constable	<ul style="list-style-type: none"> assessed the adequacy of disclosure of estimate in the financial statements – one disclosure change was processed in relation to the LGPS disclosure notes in both sets of accounts. This added some further narrative disclosure around the impact of the Virgin Media case – see Audit Adjustments section for more detail. Aside from the disclosure amendment mentioned above, there are no other issues noted from our review of the LGPS pension disclosures or actuarial valuation, however we await the conclusion of our final queries and receipt of the Pension Fund auditor assurance letter to be able to conclude fully. 	TBC

Assumption	Actuary value	PwC range	Assessment
Discount rate	5.85%	5.60%-5.95%	Reasonable
Pension increase rate	2.85%	2.85%-2.95%	Reasonable
Salary growth	3.85%	3.85%-3.95%	Reasonable
Life expectancy – Males currently aged 45/65	23.1/21.8	20.6-23.1/19.2-21.8	Reasonable
Life expectancy – Females currently aged 45/65	25.4/24.0	24.1-25.7/22.7-24.3	Reasonable

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management's approach	Auditor commentary	Assessment
<p>Police Pension Scheme liability</p> <p>£1.12bn at 31 March 2025</p>	Chief Constable /Group	<p>The Chief Constable's Police Pension Scheme liability at 31 March 2024 is £1.12bn (PY £1.13bn). The Chief Constable operates three pension schemes for police officers, these are the 1987, 2006 and 2015 Police Pension Schemes, although most officers have now transitioned to the 2015 scheme.</p> <p>The Chief Constable uses Barnett Waddingham to provide actuarial valuations of their Police Pension Scheme liabilities. A full actuarial valuation is required every four years. Whilst the last full actuarial valuation was completed as at 31 March 2024, the estimate of the pension liability at 31 March 2025 is based on up-to-date membership data and assumptions. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £35m net actuarial gain during 2024/25.</p>	<p>In assessing the estimate, we have considered the following:</p> <ul style="list-style-type: none"> assessed management's expert (Barnett Waddingham) to ensure they are suitably qualified and independent; assessed the actuary's approach to confirm reasonableness of approach; used an auditor's expert (PwC) to assess the methods and assumptions used by management's actuary (see table below for consideration of assumptions); gained assurance over the completeness and accuracy of the underlying information used to determine the estimate; assessed the impact of any changes to valuation method; assessed the reasonableness of decrease in estimate; and assessed the adequacy of disclosure of estimate in the financial statements. Performed substantive member data testing for the 31 March 2024 quadrennial valuation to ensure this had been suitably considered in the 31 March 2025 and that the data was complete and accurate. <p>No issues were noted from the work performed on the Police Pension Scheme disclosures, actuarial valuation calculations or member data testing.</p>	<p>● [Green]</p>

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Auditor commentary				Assessment
Police Pension Scheme liability (cont.)	Chief Constable /Group					● [Green]
		Assumption	Actuary value	PwC range	Assessment	
		Discount rate	5.80%	5.60%-5.95%	Reasonable	
		Pension increase rate	2.90%	2.85%-2.95%	Reasonable	
		Salary growth	3.90%	3.85%-3.95%	Reasonable	
		Life expectancy – Males currently aged 45/65	22.5/21.2	21.8-22.5/20.5-21.2	Reasonable	
		Life expectancy – Females currently aged 45/65	24.8/23.4	24.6-24.8/23.2-23.4	Reasonable	

Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas. For further detail of the IT audit scope and findings please see separate ‘IT Audit Findings’ report which can be circulated with IAC Committee members on request. Please note, this report was commissioned and completed for Devon & Cornwall Police, however, due to the shared IT systems and Alliance arrangements in place, we can rely on the outputs of this for Dorset Police also.

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Unit 4 (Agresso)	Detailed ITGC Assessment (design effectiveness only)	●	●	●	●	N/a
Active Directory	Detailed ITGC Assessment (design effectiveness only)	●	●	●	●	N/a

From the full IT Audit Review performed over the Unit 4 (Agresso) ledger system and the Active Directory, there were no control deficiencies identified, with IT General Controls relevant to the audit judged to be effective.

Assessment:

- Significant deficiencies identified in IT controls relevant to the audit of financial statements
- Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- Not in scope for assessment

Communication requirements and other responsibilities

Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Police and Crime Commissioner and Chief Constable and Independent Audit Committee. We have not been made aware of any incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	Letters of representation have been requested from both the PCC and the Chief Constable. With one specific representation relating to the prior period adjustment made to the presented of Note 9 in the PCC accounts only and another specific representation relating to the qualified opinion in respect of both the PCC and CC accounts.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the PCC's bank and related investment and borrowing counterparties. This permission was granted and the requests were sent. We have either received positive confirmations from all requests returned or we have undertaken alternative procedures to verify the accuracy and existence of year end Investment and borrowings balances which involved tracing through original communications from these counterparties to the PCC which confirmed year end balances.
Disclosures	Our review found no material omissions in the financial statements
Audit evidence and explanations	All information and explanations requested from management were provided in a timely manner to allow us to conclude our work in line with expectation.
Significant difficulties	We did not experience any significant difficulties in completing out audit procedures.

Other responsibilities

Issue	Commentary
Going concern	<p>In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Authority recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies.</p> <ul style="list-style-type: none"> • Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a matter of significant focus of the auditor’s time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity’s services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the PCC and Chief Constable’s financial sustainability is addressed by our value for money work, which is covered elsewhere in this report.
	(continued)

Other responsibilities

Issue	Commentary
Going concern	<p data-bbox="563 368 2410 511">Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the PCC and Chief Constable meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated:</p> <ul data-bbox="563 529 2277 708" style="list-style-type: none">• the nature of the PCC and Chief Constable and the environment in which they operates• the PCC and Chief Constable’s financial reporting framework• the PCC and Chief Constable’s system of internal control for identifying events or conditions relevant to going concern• management’s going concern assessment. <p data-bbox="563 772 2135 803">On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that:</p> <ul data-bbox="563 822 2313 901" style="list-style-type: none">• a material uncertainty related to going concern has not been identified for either the PCC or the Chief Constable• management’s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Other responsibilities

Issue	Commentary
Other information	<p>We are required to give an opinion on whether the other information published together with the audited financial statements (including the Narrative Reports and Annual Governance Statements), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p> <p>No inconsistencies have been identified. We plan to issue unmodified opinions in this respect.</p>
Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a number of areas:</p> <ul style="list-style-type: none">• if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit,• if we have applied any of our statutory powers or duties.• where we are not satisfied in respect of arrangements to secure value for money and have reported significant weaknesses. <p>We have nothing to report on these matters.</p>

Other responsibilities

Issue	Commentary
Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>Note that work is not required as the PCC/Group/Chief Constable do not exceed the threshold.</p>
Certification of the closure of the audit	<p>We intend to delay the certification of the closure of the 2024/25 audits of Dorset PCC and Chief Constable in the audit reports, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we have received confirmation from the National Audit Office the audit of the Whole of Government Accounts is complete for the year ended 31 March 2025.</p>

Audit adjustments

Audit adjustments – PCC & Group

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below, along with the impact on the key statements.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on total net expenditure £'000	Impact on general fund £'000
Adjustment made because of the revision of accounting entries for Winfrith HQ Revaluation.	Other Operating Income and Expenditure	Unusable Reserves (See Note 19 in accounts)	Net nil impact	Net nil impact
The processing of this revaluation, initially resulted in a negative balance on the Revaluation Reserve. This is not permitted under the CIPFA Code and therefore, following auditor challenge, Management have revised the accounting entries to ensure fair presentation and appropriate impact on the reserves and CIES balances – these adjustments are also reflected in Property, Plant and Equipment Note 11. This change then flows through into the Movement in Reserves Statement (where it impacts Total Comprehensive Income & Expenditure and Adjustments between accounting basis and funding basis) and the Group Cash Flow Statement, as well as supporting notes to these statements (such as the Expenditure & Funding analysis). These adjustments have no impact to the final financial position of outcomes to these statements and notes.	Loss on revaluation of non-current assets Dr 3,958	Revaluation Reserve Dr 3,958		
	Other Comprehensive Income and Expenditure	Capital Adjustment Account Cr 3,958		
	Deficit on revaluation of non-current assets Cr 3,958			
Overall impact	0	0	0	0

Audit adjustments – PCC & Group

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Accounting Policies (Note 1) and Note 32 – Investment Properties	Management have removed this policy (1.24) and supporting Note in the accounts as this is immaterial.	✓
Note 8 – Income and Expenditure Analysed by Nature Note 25 – Grant Income	Management identified a misclassification of income between ‘fees, charges and other income’ (decrease) and ‘government grants, contributions and donations’ (increase) of £3,163k. This adjustment was processed and our audit testing was undertaken using the totals of the revised populations. This only impacts Note 8, as this amount sits within the gross income credited to services in the CIES as it relates to specific grants. This change has also impacted the figures presented in Note 25, which disaggregates Grant Income into categories – the change can be seen impacting various lines within the ‘Credited to Services’ section.	✓
Note 9 – Adjustments between the accounting and funding basis	Due to difficulties in reconciling the PCC Only table in Note 9 back to the Group figures and also to Management’s working papers, the presentation of the Intra-group adjustments in this disclosure has been reconsidered and disaggregated out into the appropriate categories, rather than being consolidated into one transaction as presented in the draft accounts. This change has also been made in the prior period comparator note and an explanatory comment added. There is no impact to the net total of adjustments.	✓
Note 23 – External Audit Costs	Adjustment has been made to ensure the figures quoted are reflective of the Audit Plan and also do not double count fees for previous periods that were already disclosed in the 2023/24 comparators.	✓

Audit adjustments – PCC & Group [continued]

Disclosure	Misclassification or change identified	Adjusted?
Note 24 – Officers' Remuneration Note 24.1 & 24.3	<p>Per the Accounts and Audit regulations 2015 referred to within the CIPFA code it states that police officers are considered to be crown servants not employees. For the purposes of local authority senior officer remuneration disclosures, this distinction is important. Guidance states that this note should disclose information relating to Senior Employees or Relevant Police Officers only.</p> <p>We have therefore requested management to revise this note to exclude such officers not meeting the definition of Relevant Police Officers previously included in the draft. Management have removed all individuals fulfilling the role of Chief Superintendent but have chosen to still include those individuals within the Chief Officer Group, even if not meeting the definition of a Relevant Police Officer.</p> <p>We deem this interpretation reasonable and are comfortable with the over-disclosure for transparency to the reader. This has also impacted Note 24.3 as those individuals previously disclosed in 24.1 have now been added into the banding table.</p>	✓
Note 26.1.3 – Related Parties - Officers	We deem these disclosures to be over-disclosure of related parties as they do not meet all criteria under IAS 24 to be recognised as such. However this is not a significant over disclosure and we deem them reasonable in the context of transparency to the reader to inform them of relationships individuals within the entity have with other entities.	N/a
Note 28 – Capital Expenditure & Financing	Management have added narrative beneath the note, to explain that the reason for the increase in the PFI and pre-90 loan borrowing figure between years, was due to the impact of IFRS 16.	✓
Note 30.2 – Defined Benefit Pension Schemes	Management have added in further detail under revised Note 30.2.10 around the impact of the Virgin Media case on the valuation of the LGPS. We deem this appropriate to inform the reader on the current information available and the view of the Actuary on the impact of this judgement.	✓
Note 31 – Private Finance Initiatives	Management have added narrative underneath the first table to explain the differences seen between prior year and current year figures, as this is due to the capitalisation of the contingent rents element due to IFRS 16. This adds clarity for the reader.	✓
Throughout	A number of presentational and typographical errors have been identified throughout the financial statements. These have been updated for consistency with other notes, previously audited statements and for factual accuracy.	✓

Audit adjustments – PCC & group

Impact of unadjusted misstatements

There are no unadjusted misstatements found to be greater than our triviality threshold in the 2024/25 audit which have not been made within the final set of financial statements.

Impact of prior year unadjusted misstatements

There were no unadjusted misstatements identified during the prior year audit which had not been made within the final set of 2023/24 financial statements to consider within the 2024/25 audit.

Audit adjustments – Chief Constable

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

There were no adjusted misstatements impacting on the key statements and the reported net expenditure for the year ending 31 March 2025 identified.

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Comprehensive Income and Expenditure Statement	A Sub-total has been included for 'Other Comprehensive Income' which was previously missing. This is a presentational change made in both the comparator and current year columns; it does not impact prior or current year outcomes.	✓
Note 14 – External Audit Costs	Adjustment has been made to ensure the figures quoted so that they do not double count fees for previous periods that were already disclosed in the 2023/24 comparators.	✓
Note 15 – Officers' Remuneration – Note 15.1 & 15.3	<p>Per the Accounts and Audit regulations 2015 referred to within the CIPFA code it states that police officers are considered to be crown servants not employees. For the purposes of local authority senior officer remuneration disclosures, this distinction is important. Guidance states that this note should disclose information relating to Senior Employees or Relevant Police Officers only.</p> <p>We have therefore requested management to revise this note to exclude such officers not meeting the definition of Relevant Police Officers previously included in the draft. Management have removed all individuals fulfilling the role of Chief Superintendent but have chosen to still include those individuals within the Chief Officer Group, even if not meeting the definition of a Relevant Police Officer.</p> <p>We deem this interpretation reasonable and are comfortable with the over-disclosure for transparency to the reader. This has also impacted Note 15.3 as those individuals previously disclosed in 15.1 have now been added into the banding table.</p>	✓

Audit adjustments – Chief Constable [continued]

Disclosure	Misclassification or change identified	Adjusted?
Note 16.1.1 – Related Parties - Officers	We deem these disclosures to be over-disclosure of related parties as they do not meet all criteria under IAS 24 to be recognised as such. However this is not a significant over disclosure and we deem them reasonable in the context of transparency to the reader to inform them of relationships individuals within the entity have with other entities.	N/a
Note 19.2 – Defined Benefit Pension Schemes	Management have added in further detail under revised Note 19.2.10 around the impact of the Virgin Media case on the valuation of the LGPS. We deem this appropriate to inform the reader on the current information available and the view of the Actuary on the impact of this judgement.	✓
Throughout	A number of presentational and typographical errors have been identified throughout the financial statements. These have been updated for consistency with other notes, previously audited statements and for factual accuracy.	✓

Audit adjustments – Chief Constable

Impact of unadjusted misstatements

There are no unadjusted misstatements found to be greater than our triviality threshold in the 2024/25 audit which have not been made within the final set of financial statements.

Impact of prior year unadjusted misstatements

There were no unadjusted misstatements identified during the prior year audit which had not been made within the final set of 2023/24 financial statements to consider within the 2024/25 audit.

Action plan – PCC group and Chief Constable

We set out here our recommendations for the PCC which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
<div> <div>●</div> <div>Medium</div> </div>	<p>During testing of PPE additions, it was noted that while the capitalisation policy has been correctly applied, existing policies and procedures do not adequately support the separate accounting of assets embedded within larger projects.</p> <p>Specifically, for the new Winfrith A10 building asset, certain components—such as furniture—are not recorded separately in the Fixed Asset Register (FAR) and were excluded from the external valuer’s assessment. This creates a risk that similar furniture assets may be recorded initially against the building value, but then removed on revaluation, impacting accuracy of asset and depreciation reporting, as these should be valued at depreciated historic cost, rather than fair value. The estimated maximum value of furniture at Winfrith HQ as part of the new A10 building, was £313k in totality.</p> <p>Failure to separately recognize and record embedded assets (e.g., furniture) within major projects may result in:</p> <p>Incomplete asset records in the FAR.</p> <p>Understatement of depreciation charges on other furniture assets.</p> <p>Non-compliance with best practice asset management principles.</p>	<p>Management should update policies and procedures to require:</p> <ul style="list-style-type: none"> - Identification and Separate Recording of significant embedded assets (such as furniture and fittings) within major capital projects in the FAR. - Clear Guidance for project teams and finance staff on thresholds and criteria for componentization. - Periodic Review of existing assets to ensure all asset components are captured and appropriately held in the FAR. - Implementing these measures will improve the accuracy of asset reporting, support compliance with best practices, and mitigate the risk of asset omissions in the FAR and subsequent understatement of depreciation. <p>Management response</p> <p>The year end process will be reviewed and the standard operating procedure updated accordingly.</p>

- Key
- High – Significant impact on control system and/or financial statements
 - Medium – Limited impact on control system and/or financial statements
 - Low – Best practice for control systems and financial statements

Action plan – PCC group and Chief Constable [continued]

Assessment	Issue and risk	Recommendations
<p>●</p> <p>Medium</p>	<p>A subscription invoice spanning 01 March 2025 to 28 February 2026 was accrued in full as a creditor at year-end 2024–25. While the expenditure position was correctly adjusted for the CIES, the debit entry was posted to Payments in Advance rather than Debtors, even though the invoice remained unpaid until April 2025. CIPFA confirmed that the creditor balance was appropriate but advised that the adjustment should be reclassified within current assets (from Payments in Advance to Debtors).</p> <p>Misclassification between current asset categories (Payments in Advance vs. Debtors) could lead to inaccurate presentation financial instrument disclosures and reduce clarity for users of the financial statements.</p>	<p>Management should review and update procedures for year-end accruals and prepayments to ensure that:</p> <ul style="list-style-type: none"> - Items where the obligation exists but payment has not yet been made continue to be correctly classified as Creditors. - Corresponding adjustments for expenditure timing are posted to Debtors rather than Payments in Advance, in line with CIPFA guidance. <p>Staff involved in year-end processes receive clear guidance on classification to prevent similar issues in future periods.</p> <p>Management response</p> <p>The year end process will be reviewed and the standard operating procedure updated accordingly.</p>
<p>●</p> <p>Medium</p>	<p>From our testing of invoices received, payments made and creditors we have identified that the force have inappropriately treated 3 license expenditure items within the 24/25 period.</p> <p>We found that these invoices often straddle the year end and as a result they relate partly to 24/25 and partly to 25/26. However, finance staff had made errors in the accounting treatment for some of these items (1 overstatement to expenditure and 2 understatements were noted from those items tested). All errors found were above the Force's accrual de-minimus threshold and invoices dated before the accruals cut off date, but in totality the impact was deemed insignificant from an audit materiality perspective.</p>	<p>Management should review and update procedures for licenses and subscriptions to ensure that:</p> <ul style="list-style-type: none"> - expenditure is accurately reflected in the year to which it relates and if paid prior to the year ending, an appropriate adjustment is made to the Balance Sheet. <p>Staff involved in year-end processes receive clear guidance on classification to prevent similar issues in future periods.</p> <p>Management response</p> <p>Refresher training will be provided and the standard operating procedure updated accordingly.</p>

Action plan – PCC group and Chief Constable [continued]

Assessment	Issue and risk	Recommendations
<div><div>●</div><div>Low</div></div>	<p>The current template for Senior Officer’s Declaration of Interests does not have explicit reference of the requirement to disclose interests or Spouses or Dependants.</p> <p>From review of declarations in 2024/25 and in previous years, we are aware that Senior Officers do consider these in their declarations, however, a reminder to do so within the template form would be useful.</p>	<p>We recommend that the template for declarations of interests be updated to include specific reference to interests of Spouses and Dependants to ensure these are considered by Senior Officers in their response.</p> <p>Management response</p> <p>The declaration template will be updated to reflect the recommendation.</p>

Follow up of prior year recommendations – PCC & Group

We identified the following issues in the audit of the PCC’s 2023/24 financial statements, which resulted in 3 recommendations being reported in our 2023/24 Audit Findings Report. We report an update on these areas below and how these have been assessed in our 2024/25 audit procedures.

Assessment	Issue and risk previously communicated	Update on issue for the 2024/25 Audit
X	<p>On a number of occasions, the Estates team were unable to easily provide floor plans that can be reconciled back to the valuer’s calculations to ensure that the auditors could verify the accuracy of these inputs efficiently. We were able to gain comfort over these inputs, however keeping clear records would be considered best practice for future audits and would limit any difficulties arising in this area of work.</p> <p>We recommended that Management advise Estates to revise the records they have with regard to Floor areas and ensure that these are consistent with those provided to the external valuer and used in their valuation calculations.</p>	<p>Through our review of PPE valuations on a sample basis in 2024/25, we were able to obtain floor plans for assets selected, however once again, difficulties were had in reconciling these back to valuer calculations and the Force’s source data.</p> <p>Overall, we did gain reasonable assurance that the floor areas used in valuation were appropriate, however this process could have been smoother.</p> <p>Management response</p> <p>A business case being put together in 2026/27 to produce the floor plans. These will be shared with the valuers.</p>

Assessment

- ✓ Action completed
- X Not yet addressed

Follow up of prior year recommendations – PCC Group

[continued]

Assessment	Issue and risk previously communicated	Update on issue for the 2024/25 Audit
✓	<p>Through our reconciliation work ensuring that the Valuation Report is consistent with the Fixed Asset Register (FAR), we noted that assets group together as 'Weymouth PFI' within the FAR are valued separately by the Valuer and split into 4 separate sites. The risk associated with this is that valuation movements against these assets could, over time, lead to incorrect capital postings to the reserves and the I&E as components may be valued upwards and downwards separately, however the net impact of this would only be reflected against one asset in the FAR. As this is only the first year in which the valuations have been performed separately, the issue and risk is low in 2023/24, however in future years the risk could accumulate.</p> <p>We recommend that Management revise the FAR to ensure that it is reflective of the assets valued separately in the Valuation Report.</p>	<p>This has been actioned within the 2024/25 Fixed Asset Register, therefore we consider this point closed.</p>
✓	<p>During testing of creditors and expenditure completeness, an audit sample item for a special expense claim took longer than expected to conclude on, as the evidence was not readily available. The individual themselves had to be contacted to provide the evidence needed to satisfy our test. There is a risk that if this individual could not be reached, that this evidence would not be available for audit to review.</p> <p>We recommend that Management review the process of storing and retaining evidence for special expense claims, so that a clear audit trail is visible and available for review.</p>	<p>We found no such issues through our work in 2024/25 and therefore we consider this recommendation closed.</p>

Follow up of prior year recommendations – Chief Constable

There were no prior year recommendations identified from the 2023/24 audit which required any follow up in the 2024/25 audit period that were specific to the Chief Constable accounts.

Value for Money arrangements

Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from November 2025.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.



Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Financial sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services.



Governance

How the body ensures that it makes informed decisions and properly manages its risks.

In undertaking this work we have not identified any significant weaknesses in arrangements. Our Joint Auditor's Annual Report accompanies this audit findings report.

Independence considerations

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers and network firms). In this context, there are no independence matters that we would like to report to you.

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person [and network firms] have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Independence considerations

As part of our assessment of our independence we note the following matters:

Matter	Conclusions
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Chief Constable, PCC and Group that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Chief Constable, PCC and Group.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Group as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Group.
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Group's board, senior management or staff (that would exceed the threshold set in the Ethical Standard).

Fees and non-audit services

We confirm below our proposed fees charged for the 2024/25 audit. Please note, fees aside from the Scale fee require PSAA approval before billing and payment. No non-audit or audited related services have been undertaken for the PCC group and Chief Constable

None of the below services were provided on a contingent fee basis.

Audit fees	PCC (£)	Chief Constable (£)
Scale fee	93,449	53,666
Other additional costs (IFRS 16 & ISA 600)	£5,949	£0
Total audit fees	99,398	53,666

The above fees are exclusive of VAT.

The fees agree to the financial statements – Note 23 (PCC Group) and Note 14 (CC), excluding the additional costs quoted, as these were unknown at the audit planning stage and we would not expect management to adjust for these as they are immaterial and are yet to be approved by PSAA. The possibility of these additional costs was communicated in our audit plan, given the impact that the new standard implementation would have on our work was unknown when PSAA were setting their 2024/25 scale fees. We expect this to be ‘baked in’ to the 2025/26 scale fees.

Additional fee analysis – fee variation for IFRS 16

The following table sets out further information on additional fees.

Grade	Rate (Determined by PSAA)	Hours	Fee variation for Audit 2024/25
Partner/Director	£428	0	Senior review time has been absorbed into the allocated review time for the audit
Senior Manager/Manager	£236	4	Specific review relating to the impact of IFRS 16 on the PFI arrangements for Engagement Manager and specialist Financial Reporting team Manager. Other time spent has been absorbed into the allocated review time for the audit. Total of £944.
Senior Auditor	£153	20	£3,060
Other staff	£117	0	N/a
Total		24	£4,004

The above is subject to review by PSAA who will make a final determination.

Additional fee analysis – fee variation for ISA 600

The following table sets out further information on additional fees.

Grade	Rate (Determined by PSAA)	Hours	Fee variation for Audit 2024/25
Partner/Director	£428	0	Review time has been absorbed into the allocated review time for the audit
Senior Manager/Manager	£236	5	Additional time spent consulting internally with specialists on Materiality considerations and further work performed on PCC/CC Group adjustments – this cost is inherent of the new ISA requirements and should not be repeated in future periods - £1,180
Senior Auditor	£153	5	Additional work documenting Group audit considerations - £765
Other staff	£117	0	N/a
Total		10	£1,945





The above is subject to review by PSAA who will make a final determination.

Appendices

A. Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●
Views about the qualitative aspects of the Group's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●

A. Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		
Non-compliance with laws and regulations		
Unadjusted misstatements and material disclosure omissions		
Expected modifications to the auditor's report, or emphasis of matter		

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the company directors and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.

B. Our team and communications

Grant Thornton core team



Grace Hawkins
Engagement Lead/
Key Audit Partner

- Key contact for senior management and Independent Audit Committee
- Overall quality assurance



George Amos
Audit Manager

- Resource management
- Performance management reporting



Gabriel Calland
Audit In-charge

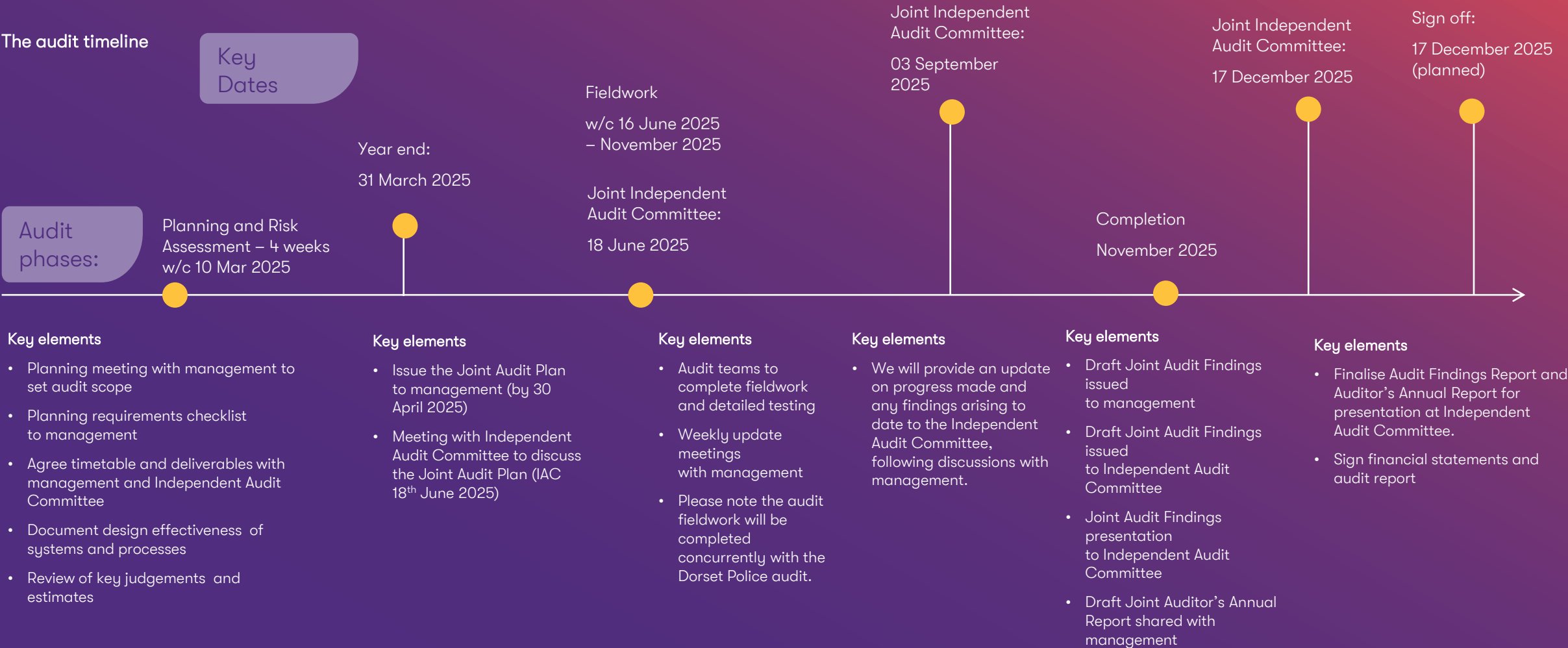
- On-site audit team management
- Day-to-day point of contact
- Audit planning and fieldwork

Pool of other technical specialists (e.g. IT audit)

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	<ul style="list-style-type: none">• Annual client service review	<ul style="list-style-type: none">• The Joint Audit Plan• Audit Progress and Sector Update Reports• The Joint Audit Findings Report• Auditor’s Annual Reports	<ul style="list-style-type: none">• Audit planning meetings• Audit clearance meetings• Communication of issues log	<ul style="list-style-type: none">• Technical updates
Informal communications	<ul style="list-style-type: none">• Open channel for discussion		<ul style="list-style-type: none">• Communication of audit issues as they arise	<ul style="list-style-type: none">• Notification of up-coming issues

C. Logistics

The audit timeline



D. Management letters of representation – PCC & CC

We have requested letters of representation from management. Please see separate committee agenda items.

Specific representations have also been sought for the following areas:

- The Prior Period Adjustment presented in Note 9 of the PCC Group accounts only.
- The acknowledgement of the qualified audit opinion for the PCC Group and CC accounts.

E. Audit opinion – PCC & CC

Please see separate Committee agenda items.



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Police and Crime Commissioner and Chief Constable for Dorset

Interim Auditor's Annual Report
Year ending 31 March 2025

27 November 2025



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

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01 Introduction and context

Introduction

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

Opinion on the financial statements

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

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

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

Auditor's powers

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

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

Value for money

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

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

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

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

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

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

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
Financial sustainability	A No significant weaknesses identified; improvement recommendation raised in relation to ongoing work of Project Evolve to identify savings and wider efficiencies.	One risk of significant weakness identified in relation to ongoing financial pressures requiring further savings and efficiencies to be identified.	A No significant weakness in arrangements identified. We raise an improvement recommendation in relation to the ongoing work, including that of Project Evolve in identifying savings and wider efficiencies to support financial resilience in the medium term.
Governance	G No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	G No significant weaknesses in arrangements identified and no improvement recommendation made.
Improving economy, efficiency and effectiveness	G No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	G No significant weaknesses in arrangements identified and no improvement recommendation made.

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

Executive Summary

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



Financial sustainability

Our planning identified a risk of significant weakness concerning the need for further savings and efficiencies to be identified to minimise the use of general reserves to balance the revenue budget. We concluded that Dorset PCC and CC have adequate arrangements to address this risk and do not therefore include a key recommendation. Savings reducing the base budget through to 2028/29 have already been processed. Work is in train to work up realisation plans for further savings areas identified for the same period. General Reserves are planned to be maintained at minimum 3% of the budget over the period. We note 2024/25 outturn facilitated these to be increased by £220k.

We retain an improvement recommendation to support the ongoing work in relation to savings identification.



Governance

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

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

The Force Professional Standards Department has provided awareness training to learn lessons from widely reported misconduct cases from other Forces which is instrumental in the Force's drive to improve standards.



Improving economy, efficiency and effectiveness

The PCC and CC have good arrangements in place to ensure ongoing performance improvement including addressing areas identified for improvement by HMICFRS inspections.

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

HMICFRS' 23-25 PEEL report commented positively on the impact of the Force's partnership working, for example facilitating effective response to neighbourhood disorder in the summer of 2024.

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

Executive summary – auditor’s other responsibilities

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

Auditor’s responsibility	2024/25 outcome	
Opinion on the Financial Statements	<p>The audit is well progressed and we anticipate issuing a qualified opinion on both the PCC and CC financial statements due to the limitation of scope opinion issued on the 2022-23 financial statements. This was due to lack of assurance over the pension liability figures as we did not receive the IAS 19 assurance letter from the pension fund auditor in that year. This continues to impact on the opening balances of the prior year comparator.</p> <p>We plan to issue our final reports at the Independent Audit Committee meeting on 17 December 2025 and hope to issue the audit opinions soon after.</p>	
Use of auditor’s powers	<p>We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014.</p> <p>We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.</p> <p>We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.</p>	



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

Opinion on the financial statements

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

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

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

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

Findings from the audit of the financial statements

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

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

Audit opinion on the financial statements

The audit is well progressed and we anticipate issuing a qualified opinion on both the PCC and CC financial statements due to the limitation of scope opinion issued on the 2022-23 financial statements. This was due to lack of assurance over the pension liability figures as we did not receive the IAS 19 assurance letter from the pension fund auditor in that year. This continues to impact on the opening balances of the prior year comparator.

We plan to issue our final reports at the Independent Audit Committee meeting on 17 December 2025 and hope to issue the audit opinions soon after.

Audit Findings Report

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

Other reporting requirements

Annual Governance Statement

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

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

We have nothing to report in this regard.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

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

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

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

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



Financial sustainability

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



Governance

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



Improving economy, efficiency and effectiveness

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

Financial sustainability – commentary on arrangements

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

Rating

identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	The PCC and CC reported an overall £833k underspend of its £171.875m budget for 2024/25 year enabling an increase in General Reserves of £220k and £613k to the Budget Management Fund, providing additional resource to address unforeseen pressures. Dorset Police has identified the significant financial pressures relevant to 2025/26 and the medium term to 2028/29. The Medium-Term Financial Strategy (MTFS) sets the environment surrounding finances, identifying the consequences of savings and investments required to improve policing services over the next few years based on assumed funding levels. The MTFS presents a best, central and worse case scenario of budget gaps to be addressed to deliver a balanced budget based on current available facts and assumptions made. We note that assumptions in relation to income are prudent. For example, the MTFS assumes no increase in government grant funding from 2026/27 onwards. General Reserves are planned to be maintained at a level of minimum 3% over the medium term to provide resilience against unforeseen events.	G
plans to bridge its funding gaps and identify achievable savings	Our planning work identified a risk of significant weakness in relation to ongoing financial pressures requiring further savings and efficiencies to be identified. We have concluded that the PCC and CC have arrangements in place to address the risk and have therefore not included a key recommendation but maintain an improvement recommendation raised in the prior year, to support continuing work to bridge funding gaps. In 2024/25 delivery of £3.1m of the £4.5m savings target alongside control of spending and achievement of other savings contributed to the underspend delivered. At September 2025, £5.3m (88%) of the £6.8m savings requirement has been delivered. Ongoing grip of spend and achievement of other savings are contributing to the forecasted £135k underspend for the Force for 2025/26. Baseline savings reducing the budget through to 2028/29 have already been identified. Work is in progress to work up plans for additional savings in the same period.	A

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

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

Financial sustainability – commentary on arrangements (continued)

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

Rating

plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The MTFS is aligned to the six priorities articulated in the PCC's Police and Crime Plan for 2021-29. The Force Management Statement (FMS) 2025 submitted by the Chief Constable to His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) explains how the Force is acting on the priorities set out in the Police and Crime Plan. The Finance Section of the FMS reflects the MTFS demonstrating alignment with the priorities included in the Police and Crime Plan. The Capital programme is also clearly aligned to the priorities set out in the Police and Crime Plan with a clear overview of investment and funding within each area.	G
ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system	The PCC's and CC's financial planning and investment decisions align to the Police and Crime Plan and supporting strategies including workforce. Bids for new capital investment are subject to scrutiny by the Capital Strategy Group to ensure consistency with key financial plans and strategies as well as timescales and costs to deliver an affordable capital programme. The Treasury Management Strategy sets out how treasury management activity is planned to support delivery of both the revenue budget and capital plans.	G
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	The PCC and CC actively address financial risks and have a well structured MTFS that articulates the impact should risks to assumptions made crystallise. Scenario modelling indicates the impact of variations to key assumptions made. As well as plans to maintain General Reserves at minimum 3% of budget over the MTFS, Dorset Police has earmarked reserves such as the Budget Management Fund which are used to manage risk, support one off investment and smoothing across the MTFS to support delivery of financial plans. Monthly reporting on the revenue and capital position articulates action being taken to address risks to financial delivery.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

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

Financial sustainability (continued)

Area for Improvement identified: identifying and delivering savings in the medium term

Key Finding: Scenario planning for the MTFS initially identified a funding gap of £28.2m for the period 2026/27 to 2028/29 which reduced to £14.3m following the removal of baseline savings already identified totalling £13.9m from the budget. Work is underway to identify how savings areas totalling £10.4m will be realised leaving a residual gap of £3.5m over the period requiring further savings to be identified. If these savings cannot be identified or delivered there may be a need to draw down general reserves balances to balance the budget resulting in these being exhausted by 2028/29.

Evidence: The Force delivered £3.1m (69%) of its £4.5m savings target in 2024/25. Grip and control of spending, and delivery of other savings and efficiencies including part year impact of those from the Mutually Agreed Resignation Scheme resulted in an underspend of £833k of the group £171.9m budget, enabling the general reserves to be increased by £220k and the earmarked Budget Management Fund by £613k.

Of the total savings requirement of £6.8m required to deliver a balanced budget in 2025/26, £1.5m (22%) are assessed at risk of delivery at September 2025. Wider cost control measures are in progress to ensure delivery of a balanced budget should the residual savings requirement not be delivered. At September 2025, an underspend of £135k is currently forecast for the year reflecting delivery trajectory of savings schemes as well as the impact of other measures in place to control costs which are achieving savings.

As shown in the table overleaf, after inclusion of baseline savings totalling £13.9m already accounted for in the budget for the period 2026/27 to 2028/29, further work driven by Project Evolve has identified further savings areas totalling £10.9m with plans being worked up for delivery. There remains a residual budget gap of £4m over the period to 2028/29 based on current budget assumptions. Whilst general fund balances are planned to remain at a level of minimum 3% over the medium term to provide resilience against unforeseen events, the Financial Resilience Review undertaken by Dorset Police as part of its consideration of Going Concern noted that if future funding gaps are not addressed, general funds would be exhausted in 2028/29. The review acknowledges the need to focus on developing robust savings plans for the MTFP alongside increasing general reserves.

Acknowledging the importance of this, Project Evolve now reports directly to the Deputy Chief Constable's Operations Board, and there is a standing agenda item for Finance. This includes tracking of savings delivery during the year as well as plans to develop further opportunities for savings.

Financial sustainability (continued)

Area for Improvement identified: identifying and delivering savings in the medium term continued

The work of Project Evolve continues with the aim to drive out cashable efficiencies and savings through the budget setting process and continued cost challenge processes with the Deputy Chief Constable's oversight to ensure delivery of these savings and to oversee the delivery of further efficiencies that will produce a balanced budget over the medium term. Arrangements are in place to ensure savings plans do not impact service delivery being subject to a risk assessment and approval of a Business Case to ensure no detrimental impact on service delivery as well as realistic assumptions in the quantum of savings to be achieved. The Project Evolve Delivery Group also receives post implementation reviews to ensure savings were achieved as planned along wider benefits anticipated.

In recognition of the arrangements put in place by Dorset Police to address assumed funding gaps alongside maintenance of general reserves balance we raise an improvement recommendation to support the Force in this ongoing work, including consideration of the recent Priority Based Budget exercise that has identified potential cashable savings for Dorset Police related to Alliance areas.

Impact: Should additional savings required to address the assumed funding gap in the medium term not be delivered, general reserves may be exhausted putting Dorset Police financial sustainability at risk.

Savings (Information taken from Budget 2025/26 and Medium Term Financial Plan report presented to Resource Control Board 27 January 2025)

	Savings already included in the budget	Forecast budget gap remaining	Savings areas identified with delivery plans being worked up	Remaining forecast budget gap requiring additional savings
Financial year	£m	£m	£m	£m
2026/27 MTFS Forecast	4.3	3.1	3.4	(0.3)
2027/28 MTFS forecast	4.8	4.6	3.4	1.2
2028/29 MTFS forecast	4.8	6.6	3.5	3.1
Total 2026/27 to 2028/29	13.9	14.3	10.3	4.0

Improvement Recommendation 1

IR1: The Force should continue its work to identify and deliver further savings and wider efficiencies so that the use of reserves to balance the revenue budget is minimised in the medium term.

Governance – commentary on arrangements

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

Rating

monitors and assesses risk and how the PCC and CC gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	<p>The PCC and CC have a comprehensive Risk Management Framework which is embedded in the respective governance structures. The Annual Governance Statements effectively summarise key governance risks and issues. The Internal Audit annual plan is regularly reviewed by the Independent Audit Committee (IAC) including the monitoring of actions agreed. The Head of Internal Audit gave a ‘reasonable’ annual assurance opinion for 2024/25, with no significant issues reported for the PCC and CC.</p> <p>Arrangements are in place to prevent and detect fraud and investigate complaints. IAC receives twice yearly updates on fraud and corruption investigations and outcomes to facilitate scrutiny.</p> <p>Arrangements are in place to ensure appropriate response by the Force to weaknesses identified elsewhere. For example, HMICFRS reported in its 23-25 PEEL inspection report that the Professional Standards Department had provided awareness training to learn lessons from well-reported misconduct cases that is instrumental in the Force’s aims to improve standards and public service.</p>	G
approaches and carries out its annual budget setting process	<p>The annual budget and MTFS are developed in parallel each year. The budget setting process includes adequate time for consultation with budget holders, members of the Police and Crime Panel, the public and other appropriate external stakeholders. Clear expectations are set out in internal budget setting guidance as to the approach to be adopted including the requirement for movements from the prior year budget to be explained in the template used. The process includes time for appropriate review and challenge prior to the proposed precept contributing to the funding of the budget being presented to Police and Crime Panel for their approval.</p>	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

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

Governance – commentary on arrangements (continued)

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

Rating

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



No significant weaknesses or improvement recommendations.



No significant weaknesses, improvement recommendations made.



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

Governance – commentary on arrangements (continued)

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

Rating

monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	<p>The PCC and Chief Constable have a Code of Corporate Governance in place setting out the arrangements to ensure appropriate standards are in place and remain. The PCC and CC maintain registers of interests, and of declarations of gifts and hospitality with declarations of interest a standing agenda item for all committee and board meetings.</p> <p>There are arrangements in place to meet legislative and regulatory standards where services are procured or commissioned as articulated in the Contract Standing Orders set out in the Code of Corporate Governance. Vetting helps mitigate the risks associated with employing an unsuitable person in the police service. Vetting arrangements for Dorset Police are articulated in the Force’s Vetting Policy. This was refreshed and issued in August 2025 to reflect the Vetting Code of Practice 2025 and the Vetting Authorised Professional Practice 2025. There is no evidence of backlogs in vetting for serving officers, PCSOs, special constables or police staff as at 31 March 2025.</p>	G
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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

Improving economy, efficiency and effectiveness – commentary on arrangements

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

Rating

uses financial and performance information to assess performance to identify areas for improvement	The PCC presents a quarterly performance monitoring report to each Police and Crime Panel meeting. This reports performance against the Police and Crime Plan key indicators (including financial), with performance direction of travel also provided. Commentary including actions being taken to improve performance or to provide background information to the Police and Crime Panel is included. The Force Performance Board, chaired by the Deputy Chief Constable monitors Force Performance. Pertinent performance information is also reported to the Joint Leadership Board for further scrutiny as needed. Dorset Police uses HMICFRS Value for Money Profiles to identify areas where the Force is an outlier compared to peers, thus providing a useful reference point for areas of focus for potential efficiencies or investment to facilitate improvement.	G
evaluates the services it provides to assess performance and identify areas for improvement	HMICFRS published its 2023-25 Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection report for Dorset Police in April 2025. The inspection graded the Force as Good in 2 out of 9 graded areas of policing; Adequate in 4 areas and Requires Improvement in 3 areas. No areas were rated as inadequate. HMICFRS has not currently identified any concerns with Dorset Police performance as evidenced by the Force being in the inspectorate's default "Scan" phase of monitoring meaning routine quarterly monitoring is undertaken. The Force promptly devised an improvement plan in response to the 16 areas for improvement reported by HMICFRS presenting this to the May 2025 Joint Leadership Board; where progress is reported and monitored. In August 2025 HMICFRS signed off the Force's 999 answer time Area For Improvement which had formed part of the PEEL report. This was also reported to the October 2025 meeting of the Police and crime Panel.	G

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

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

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

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

Rating

<p>ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives</p>	<p>The Police and Crime Plan 2021-29 specifically refers to co-operation and collaboration, naming the key partners with whom the PCC and Force will work with to deliver the plan. The work of partnerships is fed back through the governance and delivery structure. The impact of partnership working as part of delivering the Police and Crime Plan is reported to the Police and Crime Panel as part of the quarterly performance reports. Key Performance Indicators (KPIs) include the impact of partnership working, for example the impact of Operation Honeybun in conjunction with Wiltshire Police and other Forces stopping a series of vehicle thefts and van break ins. HMICFRS' PEEL 23-25 inspection report comments positively on the impact of partnership working undertaken by the Force. For example, Operation Navette (Force's approach to national disorder in July and August 2024) where the Force and partner organisations gathered intelligence using a QR Code tool developed by the Force allowing deployment of neighbourhood resources to respond effectively to disorder.</p>	<p>G</p>
<p>commissions or procures services, assessing whether it is realising the expected benefits</p>	<p>Dorset PCC and Force are members of the South West Police Procurement Service (SWPPS) which provides a collaborative procurement service for the five regional forces of Avon & Somerset, Devon & Cornwall, Dorset, Gloucestershire and Wiltshire. This collaborative approach was established to ensure that through increased collaboration and a more strategic approach to procurement, significant savings are delivered. A bi-monthly Procurement Board monitors performance across the forces in the procurement collaboration. For 2024/25, it was reported to Board that savings of £730k million were achieved for Dorset Police contributing to the savings required to achieve a balanced budget for 2024/25. SWPPS supports Dorset officers in undertaking regular contract monitoring meetings with key suppliers. KPIS are used to assess performance indicating where improvement is required.</p>	<p>G</p>

G

No significant weaknesses or improvement recommendations.

A

No significant weaknesses, improvement recommendations made.

R

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

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

Improvement recommendations raised in 2024/25

Recommendation	Relates to	Relevant to	Management Actions
IR1 The Force should continue its work to identify and deliver further savings and wider efficiencies so that the use of reserves to balance the revenue budget is minimised in the medium term.	Financial sustainability (page 17)	CC	<p>Actions:</p> <p>The Force continues to identify and implement savings under ‘Project Evolve’. Project Evolve has commenced a programme of organisational reviews intended ultimately to consider the whole organisation, identifying further savings opportunities, and more efficient business processes. The Force has recently completed a priority based budgeting process across all enabling services provided in collaboration with Devon and Cornwall Police, and expects to deliver further significant savings on the back of this in the short to medium term. Governance of the identification, implementation and delivery of savings and efficiencies is through the DCC Operations Board, aligned to the financial forecasts and operational delivery. The Force is committed to improving its financial sustainability, and reviews its financial strategy annually to achieve this outcome.</p> <p>Responsible Officer:</p> <p>Dorset Police Chief Financial Officer</p> <p>Due Date: Ongoing</p>

07 Appendices

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

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

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

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

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

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the PCC's and the Chief Constable's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the PCC and Chief Constable will no longer be provided.

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



Appendix B: Value for Money Auditor responsibilities

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

Phase 1 – Planning and initial risk assessment


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

Phase 2 – Additional risk-based procedures and evaluation

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

Phase 3 – Reporting our commentary and recommendations

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

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

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

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

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

Information that informs our ongoing risk assessment

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

Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The Force should continue its work as part of Project Evolve to work to identify savings and wider efficiencies so that the use of reserves to balance the revenue budget is minimised.	2023/24	<p>Financial Management alongside the work of Project Evolve resulted in achievement of £3.1m of savings alongside other cost saving initiatives such as part year achievement of £723k savings arising from the MARS scheme with full year savings to be realised in 2025/26. Financial Planning informed by Project Evolve has already identified savings through to 2028/29 which have been removed from the base budgets. Further areas for savings in the same period have been identified which are being worked up. The MTFS to 2028/29 includes plans to maintain General Reserves at a level representing at a minimum 3% of the budget.</p> <p>Work continues to identify other opportunities for savings and efficiencies.</p>	In progress recommendation retained	Yes improvement recommendation retained.



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Independent auditor's report to the Chief Constable for Dorset

Report on the audit of the financial statements

Qualified opinion on financial statements

We have audited the financial statements of the Chief Constable for Dorset (the 'Chief Constable') for the year ended 31 March 2025, which comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies, and include the police pension fund financial statements comprising the Police Officers' Pension Fund Statement. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31 March 2025 and of its expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for qualified opinion

The Chief Constable for Dorset is a member of a multi-employer pension scheme and as at 31 March 2025, the Chief Constable held a share of Dorset County Pension Fund's assets (£290,444,000) and liabilities (£221,002,000), with the net asset of £572,000 included in the Balance Sheet as at 31 March 2025, once the impact of the changes in effect of asset ceiling (£68,870,000) are taken into account.

Auditor Guidance Notes are prepared and published by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General who has power to issue guidance to auditors under Schedule 6 paragraph 9 of the Local Audit and Accountability Act 2014. The NAO issued Auditor Guidance Note 07 (AGN 07) on 14 November 2024. Paragraph 32 of AGN 07 refers to the voluntary protocol that auditors have agreed with each other and the NAO in respect of the provision of assurances concerning defined benefit pension schemes.

In our auditor's reports for the years ended 31 March 2023 and 31 March 2024, we reported that the external audit of Dorset County Pension Fund was not concluded for 2022/23 and therefore that Pension Fund assurances under AGN 07 were not available as at 31 March 2023. As this impacts the opening balances for the financial year ended 31 March 2024, which are presented in 2024/25 accounts as comparative figures, the only means for us to get sufficient assurance over the Pension Fund assets and liabilities as at 31 March 2023 (and therefore the opening position as at 1 April 2024) would be to audit the Pension Fund financial statements directly and undertake alternative procedures. This would not be in the best interests of the public purse.

Management have stated that in the interests of openness and transparency they wish to publish signed accounts for stakeholders. To limit further delays, management have determined it appropriate to limit the scope of our work in respect of the defined benefit pension scheme net liability as disclosed in the Balance Sheet and associated Pension Fund asset and liability disclosures in the financial statements.

Consequently, we have been unable to determine whether any adjustment to the Chief Constable's share of Dorset Pension Fund's assets and liabilities as at 31 March 2023, or other amounts disclosed in the financial statements in respect of the share of assets and liabilities as at 31 March 2023 was necessary. These balances represent the opening balances of the year ended 31 March 2024 and are therefore relevant to the 2024/25 reporting period, as comparators. In addition, were any adjustments to the defined benefit pension scheme net liability to be required, the narrative report would also need amended.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2024) (the 'Code of Audit Practice') approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report.

We are independent of the Chief Constable in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical

responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Chief Financial Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Chief Constable's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Chief Constable to cease to continue as a going concern.

In our evaluation of the Chief Financial Officer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 that the Chief Constable's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Chief Constable. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2024) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Chief Constable and the Chief Constable's disclosures over the going concern period.

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

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

Our responsibilities and the responsibilities of the Chief Financial Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Governance Statement and the Statement of Accounts, other than the financial statements and our auditor's report thereon. The Chief Financial Officer's is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard except for, as described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the Chief Constable's share of Dorset County's Pension Fund's assets as at 31 March 2023 (£252,162,000) and liabilities (£256,927,000) and the net liability of £4,765,000 included in the balance sheet at 31 March 2023, which is the opening position of the 2023/24 comparators disclosed in the 2024/25 Balance Sheet, as well as other disclosures that are impacted by these balances. We have concluded that where the other information refers to the defined benefit pension scheme net liability or related balances and disclosures, it may be materially misstated for the same reason.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in November 2024 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing else to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Chief Constable under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Chief Constable and the Chief Financial Officer

As explained more fully in the Statement of Responsibilities, the Chief Constable is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Financial Officer. The Chief Financial Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Financial Officer is responsible for assessing the Chief Constable's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Chief Constable without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Chief Constable and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2024 and the Local Government Act 2003, the Policing and Crime Act 2017 and the Police Reform and Social Responsibility Act 2011. We also identified several additional regulatory frameworks namely, the Police Pension Fund Regulations 2007 the Police Pensions Regulations 2015, the Police Pensions Regulations 2006 and the Public Service Pensions Act 2013.

- We enquired of management and the Chief Constable concerning the Chief Constable's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit, in-house legal and the Chief Constable whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the Chief Constable's financial statements to material misstatement, including how fraud might occur, by evaluating officers' incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to:
 - Journal entries posted around the reporting date which had an impact on the Comprehensive Income and Expenditure Statement, and
 - Potential management bias in determining accounting estimates and judgements made in respect of the valuation of Police and Local Government Pension Scheme assets and liabilities in the Balance Sheet.
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a focus on with a focus on material journals posted after year end and other journals deemed unusual;
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of the valuation of the defined benefit pension scheme net liability; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement line items.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including management override of controls and the significant accounting estimates related to the valuation of the defined benefit pension scheme net liability. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.
- The engagement partner's assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the police sector
 - understanding of the legal and regulatory requirements specific to the Chief Constable including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - The Chief Constable's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.

- The Chief Constable's control environment, including the policies and procedures implemented by the Chief Constable to ensure compliance with the requirements of the financial reporting framework.

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

Report on other legal and regulatory requirements – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in respect of the above matter.

Responsibilities of the Chief Constable

The Chief Constable is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Chief Constable plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Chief Constable ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Chief Constable uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Chief Constable has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Chief Constable for Dorset for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have received confirmation from the National Audit Office the audit of the Whole of

Government Accounts is complete for the year ended 31 March 2025. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to the Chief Constable in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable as a body, for our audit work, for this report, or for the opinions we have formed.

Signature:

Grace Hawkins, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Bristol

Date:

DRAFT

Independent auditor's report to the Police and Crime Commissioner for Dorset

Report on the audit of the financial statements

Qualified opinion on financial statements

We have audited the financial statements of the Police and Crime Commissioner for Dorset (the 'Police and Crime Commissioner') and its subsidiary the Chief Constable (the 'group') for the year ended 31 March 2025, which comprise the Group and Police and Crime Commissioner Movement in Reserves Statements, the Group and Police and Crime Commissioner Comprehensive Income and Expenditure Statements, the Group and Police and Crime Commissioner Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies, and include the police pension fund financial statements comprising the Police Officers' Pension Fund Statement. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the financial position of the group and of the Police and Crime Commissioner as at 31 March 2025 and of the group's expenditure and income and the Police and Crime Commissioner's expenditure and income for the year then ended;
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for qualified opinion

The Police and Crime Commissioner for Dorset and the Chief Constable are members of a multi-employer pension scheme and as at 31 March 2025 the Police and Crime Commissioner and group held a share of Dorset County Pension Fund's assets (£298,628,000) and liabilities (£227,895,000), with the net liability of £77,000 included in the Group Balance Sheet as at 31 March 2025 once the impact of changes in effect of asset ceiling (£70,810,000) are taken into account.

Auditor Guidance Notes are prepared and published by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General who has power to issue guidance to auditors under Schedule 6 paragraph 9 of the Local Audit and Accountability Act 2014. The NAO issued Auditor Guidance Note 07 (AGN 07) on 14 November 2024. Paragraph 32 of AGN 07 refers to the voluntary protocol that auditors have agreed with each other and the NAO in respect of the provision of assurances concerning defined benefit pension schemes.

In our auditor's reports for the years ended 31 March 2023 and 31 March 2024, we reported that the external audit of Dorset County Pension Fund was not concluded for 2022/23 and therefore that Pension Fund assurances under AGN 07 were not available as at 31 March 2023. As this impacts the opening balances for the financial year ended 31 March 2024, which are presented in 2024/25 accounts as comparative figures, the only means for us to get sufficient assurance over the of Pension Fund assets and liabilities as at 31 March 2023 (and therefore the opening position as at 1 April 2024) would be to audit the Pension Fund financial statements directly and undertake alternative procedures. This would not be in the best interests of the public purse.

Management have stated that in the interests of openness and transparency they wish to publish signed accounts for stakeholders. To limit further delays, management have determined it appropriate to limit the scope of our work in respect of the defined benefit pension scheme net liability as disclosed in the Balance Sheet and associated Pension Fund asset and liability disclosures in the financial statements.

Consequently, we have been unable to determine whether any adjustment to the Police and Crime Commissioner and Group's share of Dorset Pension Fund's assets and liabilities as at 31 March 2023, or other amounts disclosed in the financial statements in respect of the share of assets and liabilities as at 31 March 2023 was necessary. These balances represent the opening balances of the year ended 31 March 2024 and are therefore relevant to the 2024/25 reporting period, as comparators. In addition, were any adjustments to the defined benefit pension scheme net liability to be required, the narrative report would also need amended.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law, as required by the Code of Audit Practice (2024) (the 'Code of Audit Practice') approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report.

We are independent of the Police and Crime Commissioner and the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Conclusions relating to going concern

We are responsible for concluding on the appropriateness of the Chief Financial Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Police and Crime Commissioner and group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Police and Crime Commissioner and the group to cease to continue as a going concern.

In our evaluation of the Chief Financial Officer's conclusions, and in accordance with the expectation set out within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 that the Police and Crime Commissioner and group's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Police and Crime Commissioner and the group. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2024) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Police and Crime Commissioner and group and the Police and Crime Commissioner and group's disclosures over the going concern period.

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

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

Our responsibilities and the responsibilities of the Chief Financial Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Governance Statement and the Statement of Accounts other than the financial statements and our auditor's report thereon. The Chief Financial Officer's is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard except for, as described in the basis for qualified opinion section of our report, we were unable to satisfy ourselves concerning the Police and Crime Commissioner and group's share of Dorset County's Pension Fund's assets as at 31 March 2023 (£256,238,000) and liabilities (£261,079,000) and the net liability of £4,841,000 included in the balance sheet at 31 March 2023, which is the opening position of the 2023/24 comparators disclosed in the 2024/25 Balance Sheet as well as other disclosures that are impacted by these

balances. We have concluded that where the other information refers to the defined benefit pension scheme net liability or related balances and disclosures, it may be materially misstated for the same reason.

Other information we are required to report on by exception under the Code of Audit Practice

Under the Code of Audit Practice published by the National Audit Office in November 2024 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements, the other information published together with the financial statements in the Statement of Accounts for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make a written recommendation to the Police and Crime Commissioner under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.

We have nothing to report in respect of the above matters.

Responsibilities of the Police and Crime Commissioner and the Chief Financial Officer

As explained more fully in the Statement of Responsibilities, the Police and Crime Commissioner is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. That officer is the Chief Financial Officer. The Chief Financial Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Financial Officer is responsible for assessing the Police and Crime Commissioner's and the group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they have been informed by the relevant national body of the intention to dissolve the Police and Crime Commissioner and the group without the transfer of its services to another public sector entity.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Police and Crime Commissioner and the group and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25, the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015, the Accounts and Audit (Amendment) Regulations 2024 and the Local Government Act 2003, the Policing and Crime Act 2017 and the Police Reform and Social Responsibility Act 2011. We also identified several additional regulatory frameworks namely, the Police Pension Fund Regulations 2007 the Police Pensions Regulations 2015, the Police Pensions Regulations 2006 and the Public Service Pensions Act 2013.
- We enquired of management and the Police and Crime Commissioner concerning the Police and Crime Commissioner and group's policies and procedures relating to:
 - the identification, evaluation and compliance with laws and regulations;
 - the detection and response to the risks of fraud; and
 - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit, in-house legal and the Police and Crime Commissioner whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud
- We assessed the susceptibility of the Police and Crime Commissioner and group's financial statements to material misstatement, including how fraud might occur, by evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of This included the evaluation of the risk of management override of controls. We determined that the principal risks were in relation to:
 - Journal entries posted around the reporting date which had an impact on the Police and Crime Commissioner and Group Comprehensive Income and Expenditure Statement, and
 - Potential management bias in determining accounting estimates and judgements made in respect of the valuation of assets and liabilities in the Police and Crime Commissioner and Group Balance Sheet.
 - Potential management bias in determining accounting estimates and judgements made in respect of the valuation of assets and liabilities in the Police and Crime Commissioner and Group Balance Sheet.
- Our audit procedures involved:
 - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;
 - journal entry testing, with a focus on with a focus on material journals posted after year end and other journals deemed unusual;
 - challenging assumptions and judgements made by management in its significant accounting estimates in respect of the valuation of land and buildings and the valuation of the defined benefit pension scheme net liability; and
 - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement line items.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
- We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including the potential for management override of controls and the significant accounting estimates related to

the valuation of land and buildings and the valuation of the defined benefit pension scheme net liability. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.

- The engagement partner's assessment of the collective competence and capabilities of the group audit team members included consideration of:
 - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
 - knowledge of the police sector
 - understanding of the legal and regulatory requirements specific to the Police and Crime Commissioner and group including:
 - the provisions of the applicable legislation
 - guidance issued by CIPFA/LASAAC and SOLACE
 - the applicable statutory provisions.
- In assessing the potential risks of material misstatement, we obtained an understanding of:
 - the Police and Crime Commissioner and group's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
 - the Police and Crime Commissioner and group's control environment, including the policies and procedures implemented by the Police and Crime Commissioner and group to ensure compliance with the requirements of the financial reporting framework.

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

Report on other legal and regulatory requirements – the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

We have nothing to report in respect of the above matter.

Responsibilities of the Police and Crime Commissioner

The Police and Crime Commissioner is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within

the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Police and Crime Commissioner plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Police and Crime Commissioner ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Police and Crime Commissioner uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Police and Crime Commissioner has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate for the Police and Crime Commissioner for Dorset for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have received confirmation from the National Audit Office the audit of the Whole of Government Accounts is complete for the year ended 31 March 2025. We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Use of our report

This report is made solely to the Police and Crime Commissioner, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Police and Crime Commissioner those matters we are required to state to the Police and Crime Commissioner in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police and Crime Commissioner as a body, for our audit work, for this report, or for the opinions we have formed.

Signature:

Grace Hawkins, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Bristol

Date:

Grant Thornton UK LLP
2 Glass Wharf
Bristol
BS2 0EL

[Date] – {TO BE DATED SAME DATE AS DATE OF AUDIT OPINION}

Dear Grant Thornton UK LLP

Police and Crime Commissioner for Dorset
Financial Statements for the year ended 31 March 2025

This representation letter is provided in connection with the audit of the financial statements of the Police and Crime Commissioner for Dorset (the 'PCC') for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the PCC financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the PCC's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 ("the Code"); in particular, the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the PCC and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The PCC has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of land and buildings and the IAS 19 net defined pensions liability valuation for the local government pension scheme and the police pension scheme. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities include identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting

framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent.
 - b. none of the assets of the PCC has been assigned, pledged or mortgaged.
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The PCC's financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. The prior period adjustments disclosed in Note 9 are accurate and complete. There are no other material prior period errors to bring to your attention.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the PCC's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the PCC means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the PCC's system of internal control has not identified any events or conditions relevant to going concern.

- xv. We believe that no further disclosures relating to the PCC's ability to continue as a going concern need to be made in the financial statements.
- xvi. The PCC has complied with all aspects of ring-fenced grants that could have a material effect on the PCCs financial statements in the event of non-compliance.

Information Provided

- xvii. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the PCC's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the PCC via remote arrangements from whom you determined it necessary to obtain audit evidence.
- xviii. We have communicated to you all deficiencies in internal control of which management is aware.
- xix. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xx. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xxi. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the PCC and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxii. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxiii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiv. We have disclosed to you the identity of the PCC's related parties and all the related party relationships and transactions of which we are aware.
- xxv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- xxvi. We are aware that pension fund assurances in relation to the Local Government Pension Scheme that you have requested under AGN07 were not made available for the 2022/23 financial statements audit. We acknowledged the uncertainty over the timing of when the Dorset County Council pension fund audit was to be concluded and assurances provided to you, ultimately this concluded in a qualified opinion being issued on these financial statements. In this circumstance, the only means for you to get assurance over the pension fund assets and liabilities disclosed in the 2022/23 accounts would be to audit the Pension Fund directly and undertake alternative procedures. We did not believe this would be in the interests of the public purse. We therefore acknowledge and consider it appropriate for management to limit the scope of your work to exclude the opening balances of the

2023/24 net defined pension fund liability as disclosed in the PCC and Group balance sheet and associated pension fund asset and liability disclosures in the financial statements as comparative figures for the 2024/25 statements, as required, from the Pension Fund. The limitation of scope is imposed in the interests of openness and transparency to publish signed accounts for stakeholders.

Annual Governance Statement

- xxvii. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the PCC's risk assurance and governance framework, and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxviii. The disclosures within the Narrative Report fairly reflect our understanding of the PCC's financial and operating performance over the period covered by the PCC's financial statements.

Approval

The approval of this letter of representation was approved by myself as the Police and Crime Commissioner for Dorset and signed by myself as the Chief Financial Officer.

Yours faithfully

Name: David Sidwick
Position: Police and Crime Commissioner
Date:

Name: Julie Strange
Position: Chief Financial Officer
Date:



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Grant Thornton UK LLP
2 Glass Wharf
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BS2 0EL

Chief Constable Amanda Pearson MSt (*Cantab*)
Dorset Police
Force Headquarters
Winfrith
DORCHESTER
DT2 8DZ

Phone: 01202 223727

Email: Chief.Constable@dorset.pnn.police.uk

**[Date] – {TO BE DATED SAME DATE AS DATE
OF AUDIT OPINION}**

Dear Grant Thornton UK LLP

**CHIEF CONSTABLE FOR DORSET POLICE
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

This representation letter is provided in connection with the audit of the financial statements of the Chief Constable for Dorset (the "Chief Constable") for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the Chief Constable financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Chief Constable's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Chief Constable and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Chief Constable has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-



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compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the IAS 19 net defined pensions liability valuation for the police pension scheme. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Chief Constable have been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Chief Constable's financial statements have been amended for these



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misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.

- xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiii. We have updated our going concern assessment. We continue to believe that the Chief Constable's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Chief Constable means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the entry to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the Chief Constable's system of internal control has not identified any events or conditions relevant to going concern.
- xiv. We believe that no further disclosures relating to the Chief Constable's ability to continue as a going concern need to be made in the financial statements
- xv. The Chief Constable has complied with all aspects of ring-fenced grants that could have a material effect on the Chief Constable's financial statements in the event of non-compliance.

Information Provided

- xvi. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Chief Constable's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Chief Constable via remote arrangements from whom you determined it necessary to obtain audit evidence.



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- xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- xviii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xix. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Chief Constable and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiii. We have disclosed to you the identity of the Chief Constable's related parties and all the related party relationships and transactions of which we are aware.
- xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.
- xxv. We are aware that pension fund assurances in relation to the Local Government Pension Scheme that you have requested under AGN07 were not made available for the 2022/23 financial statements audit. We acknowledged the uncertainty over the timing of when the Dorset County Council pension fund audit was to be concluded and assurances provided to you, ultimately this concluded in a qualified opinion being issued on these financial statements. In this circumstance, the only means for you to get assurance over the pension fund assets and liabilities disclosed in the 2022/23 accounts would be to audit the Pension Fund directly and undertake alternative procedures. We did not believe this would be in the interests of the public purse. We therefore acknowledge and consider it appropriate for management to limit the scope of your work to exclude the opening balances of the 2023/24 net defined pension fund liability as disclosed in the Chief Constable's balance sheet and associated pension fund asset and liability disclosures in the financial statements as comparative figures for the 2024/25 statements, as required, from the Pension Fund. The limitation of scope is imposed in the interests of openness and transparency to publish signed accounts for stakeholders.



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Annual Governance Statement

- xxvi. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Chief Constable's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvii. The disclosures within the Narrative Report fairly reflect our understanding of the Chief Constable's financial and operating performance over the period covered by the Chief Constable's financial statements.

Approval

The approval of this letter of representation was approved by myself as the Chief Constable for Dorset, and signed by myself as the Chief Financial Officer.

Yours faithfully

Name: Amanda Pearson

Position: Chief Constable

Date:

Name: Neal Butterworth

Position: Chief Financial Officer

Date: