

**AGENDA NO: 13****INDEPENDENT AUDIT COMMITTEE****DATE OF MEETING: 17th December 2025****TITLE OF REPORT: Internal Audit Action Update Report****REPORT BY:** *Robin Wheeler (Head of Finance)***PURPOSE OF THE REPORT:**

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

Governance, Risk and Control	
Internal Audit	X
External Audit	
Financial reporting	
Other matter (<i>please specify here</i>)	
Appendices (<i>please specify the number</i>)	2

RECOMMENDATIONS:

The Independent Audit Committee is asked to:

Review the Report	
Consider the Report	X
Note the report	
Other (<i>please specify here</i>)	

1. BACKGROUND INFORMATION

- 1.1 The term of reference of the audit committee gives specific responsibility to consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions and have strategic oversight.
- 1.2 The Internal Audit Plan is set out and agreed with the Section 151 Officers of the four-corporation sole.
- 1.3 On finalisation of an audit each action is agreed and allocated an action owner. A target end date is also agreed between the auditor and the owner which sets the timescale for completion.

- 1.4 A report is to be presented quarterly to the Audit Committee and the report must identify those priority 1 and 2 audit actions that are considered overdue or require an extension in advance of six months. The Committee will be able to call the business area to the committee to take questions or ask the business area to bring a report to the next committee on progress of the actions identified.
- 1.5 The Audit Committee has requested that every meeting they receive a summary of the extension requests made to the Head of Finance (or S151 where appropriate) and reasons for extensions. The Head of Finance has delegated authority to grant extensions for up to a six-month period.
- 1.6 The Audit Committee are being asked to raise any issues they have surrounding the delays in completion of the overdue audit actions highlighted in Appendix A. This will then be fed back into the force via the Resources Board (D&C) and Continuous Improvement Board (Dorset).
- 1.7 All audit actions are prioritised according to the definitions captured below:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Findings that require attention.

2. INTERNAL AUDIT RECOMMENDATIONS

- 2.1 The table below sets out a summary of the number of all overdue audit actions as of 14th November 2025, currently being progressed.

2.2

Internal Audit Actions	Priority 1	Priority 2	Priority 3
DORSET			
Actions that are overdue	0	0	1
Actions that have an agreed extension to the original end date.	0	0	0
Considered complete awaiting evidence	0	2	0
TOTAL	0	2	1
DEVON & CORNWALL			
Actions that are overdue	0	0	1
Actions that have an agreed extension to the original end date.	0	0	0
Considered complete awaiting evidence	0	2	0
TOTAL	0	2	1
Joint Force Actions – Alliance Areas			
Actions that are overdue	0	4	4

Actions that have an agreed extension to the original end date.	0	4	1
Considered complete awaiting evidence	0	1	0
Actions re ERP development – Awaiting Board Prioritisation	0	12	6
TOTAL	0	21	11
OVERALL TOTALS	0	25	13

2.3 The table below sets out which departments have the overdue audit actions.

Departments		Priority 2	Priority 3
D&C Evidential Property Stores	D&C	1	0
D&C Estates	D&C	0	1
D&C Custody	D&C	1	0
DORSET Custody	DORSET	2	0
DORSET Clinical Governance	DORSET	0	1
ICT	Alliance	6	2
HR Ops & Learning & Development	Alliance	2	0
Finance	Alliance	5	5
Legal Services	Alliance	0	1
Fleet Services	Alliance	8	3
TOTAL		25	13

3. OVERDUE ACTIONS

- 3.1 Appendix A sets out the priority 2 audit actions that are considered overdue.
- 3.2 Appendix B sets out the priority 2 audit actions which have requested an extension within the six-month period, which is authorised by the Head of Finance.
- 3.3 The completion of some overdue audit actions has been delayed due to resource constraints, as efforts have been redirected to support the organisation's priority-based budgeting project currently being undertaken on Alliance departments. This high priority initiative has required significant input from key staff, resulting in the temporary deferral of other planned activities.
Work on the outstanding audit actions will resume as capacity allows, with revised timelines to be communicated accordingly.
4. The ERP System development actions have been listed separately as a decision on the future development of the system was discussed at an Extraordinary ERP Board Meeting on 19th November 2025. It was determined that a new project review was to be instigated. The purpose of the review is to deliver a comprehensive understanding of how people, stores and finance data and processes operate end-to-end across the organisation, and to recommend actions to strengthen efficiency, integration, and governance. The aim is to deliver a stronger foundation for digital transformation and enable better alignment between people and financial data.
The final sign off this project is expected at the Joint Change Board in January 2026.

Prepared By: Jo George, Acting Head of Audit & Insurance

Dorset Police and Crime Commissioner
DRAFT Commissioning Intentions 2026/27

1. INTRODUCTION

- 1.1. This document sets out the Police and Crime Commissioners strategic intentions in relation to the commissioning of services to facilitate the delivery of the Police and Crime Plan, along with the draft intentions for commissioning in 2026/27. These will be finalised by February 2026. Key objectives will continue to be to commission services that: supporting victims of crime, tackle root causes of crime (such as substance misuse) and bring perpetrators to justice.
- 1.2. The Office of the Police and Crime Commissioner (OPCC) works with a wide range of statutory and non-statutory services to enable to achieve the desired outcomes, commissioning in a variety of methods, including; partnership contributions, issuing of grants, and formal contracts.

2. THE POLICE AND CRIME PLAN

- 2.1. The PCC, David Sidwick, was first elected in 2021 and created his Police and Crime Plan to represent the view, thoughts and feelings of the community he represents. He was re-elected in 2024 for a second consecutive term and, whilst there were some minor updates to the Police and Crime Plan, the core priorities remained. The six priorities for the Police and Crime Plan are:



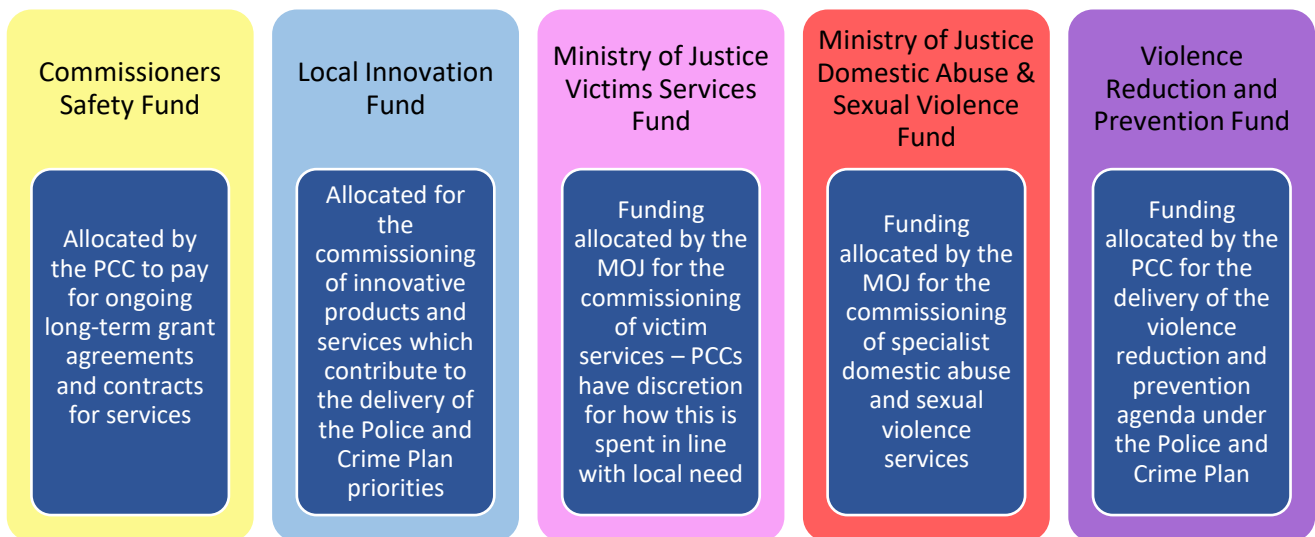
- 2.2. Each priority encompasses a variety of essential commitments detailing core areas of business for delivery. This framework provides the office with a clear strategic direction and guidance for the commissioning of services.
- 2.3. It is recognised that a large number of the commitments cannot be delivered in isolation, therefore; the PCC and OPCC can add value by working in partnership with other organisations to analyse available information, identify needs, and consider options to commission services where appropriate.

3. STRATEGIC MANAGEMENT

- 3.1. PCC Commissioning is delivered through three main approaches, working with:

- Strategic delivery partners – who deliver key services through long-term contracts,
- Voluntary and community delivery partners – who are awarded specific and time-bound grants to achieve Police and Crime Plan outcomes, and
- Statutory partners – such as policing and local authorities, who delivery joint strategic outcomes which also fall within their strategic responsibilities.

3.2. The commissioning budgets is managed within different categories to enable appropriate allocation and tracking of spend. These are as follows:



3.3. The Commissioners Safety Fund and Local Innovation Fund are core OPCC budgets, which the PCC has full control over the allocation of spend, whereas the Ministry of Justice funds are ringfenced for the purpose of supporting victims. However, the PCC does have discretion on how this is spent based upon the local identified needs for Dorset. In the absence of Dorset receiving central funding for a violence reduction unit, the Violence Reduction and Prevention Fund was set up deliver ringfenced activity as the fund describes, this is an internal fund which the PCC has full control over.

4. APPROACHES TO COMMISSIONING

Commissioning is a high priority and there are several approaches to commissioning services to ensure the greatest coverage of services and funding across Dorset.

4.1. The Safer Dorset Fund – Priority Commissioning Scheme

This scheme has been established to scope and commission projects in areas of need where gaps in service provision have been identified.

The OPCC actively engages with partner agencies to identify potential gaps in service provision, work to find appropriate and sustainable solutions and commission suitable organisations or partners to provide the services.

Commissioning in this area is commonly managed through formal strategic contracts or grants. The determination on approach is due to factors such as the desired length of the agreement and anticipated value, as per the Code of Corporate Governance.

4.2. The Safer Dorset Fund – Community Grant Scheme

The Community Grant Scheme was established as a funding source for voluntary and community sector organisations. The OPCC regularly opens this fund for applications which focus on specific topical issues. When available, organisations can apply for grants between £100 and £5,000 to deliver projects which address the identified issue.

This scheme utilises funds accumulated under the Police Property Act, which is estimated to generate £12,000 per annum. In the event more funding is required the PCC can allocate additional funding to support this scheme. The scheme is managed through a robust application and evaluation process to ensure the project meets the required criteria.

4.3. One-Off Grant Making

On occasion partner agencies and external organisations make approaches to the PCC and/or members of the team with a business case seeking funding for a potential service provision.

All approaches are assessed by the relevant OPCC subject matter expert and the Commissioning Manager for follow-up and further development. If of interest and relevance to the delivery of the Police and Crime Plan, the applying organisation is asked to complete a Grant Proposal Form detailing the specific details of their service, cost to the PCC and the outcomes that will be delivered.

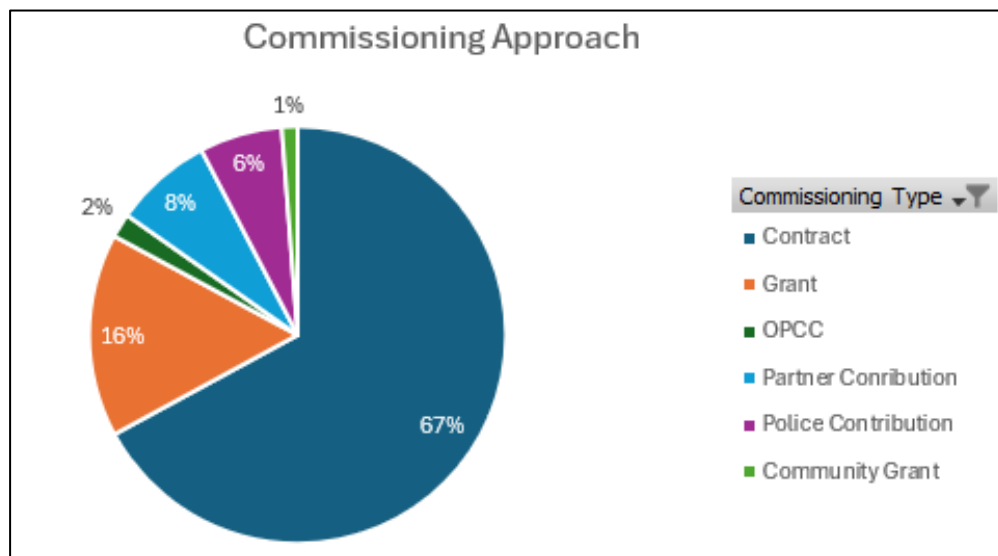
This is then assessed by the OPCC Commissioning Manager and, a recommendation submitted to the PCC and Senior Management Team for final decision.

4.4. Partner Contributions

The PCC also provides core service contributions to statutory partner services to enhance or secure delivery of elements that fit within the Police and Crime Plan. Typical partners include: Police, Local Authorities, NHS, and the Youth Justice Service.

5. SPEND BY COMMISSIONING TYPE

5.1. The relative proportion of each of these types of commissioning spend is provided in the chart below:



- 5.2. The chart shows that some two-thirds (67%) of annual commissioning spend is through formal contracts to deliver the long-term strategic objectives of the Police and Crime Plan. Grants make up 16% of the total spend as they are also designed to work towards the delivery of the Police and Crime Plan, but cover delivery work targeted over a shorter term, or to help provide proof of concept or pump prime initiatives.
- 5.3. Contributions to statutory partners, make up 14% of PCC spend overall, with around 6% overall going to policing, and 8% overall going to other partners.
- 5.4. OPCC is also listed as there is spend which is allocated towards commissioning activity that is led by the OPCC and therefore does not have any other OPCC budget allocated to cover the cost. These costs can include; needs assessments, costs associated with facility hire, licenses and staff time.

6. DRAFT COMMISSIONING INTENTIONS FOR 2026/27

- 6.1. For the 2026/27 period, the PCC will be continuing with 30 long term commitments from the current financial year into 2026/27. This amounts to approximately £3.155m, leaving £324k available to contribute towards delivery of the Police and Crime Plan.
- 6.2. In addition to the long term commitments, OPCC is working through a number of initiatives that it forecasts being ready for commissioning support during 2026/27. The total of these projects amounts to £385k. Which leads to a forecast budget deficit of £61k.
- 6.3. The budgets and forecast spend for 2026/27 is set out below:

Budget Name	Budget £'000s	Commitments £'000s	Balance
Commissioner's Safety Fund	1,365	1,365	-
Local Innovation Fund	384	423	-39
Victims Core Fund	861	861	-
Victims Fund – DA/SV	703	703	-
Violence Reduction & Prevention Fund	167	189	-22
Total	3,480	3,541	-61

- 6.4. Due to the fact the office are forecasting to be in a budget deficit for 2026/27, this means the office will need to utilise some of the earmarked commissioning reserves.

Reserve	Balance £'000
Commissioning Reserve	872
Forecast Draw from Reserve	61
Remaining Balance	811

- 6.5. In terms of Police and Crime Plan delivery, not all of the plan priorities require equal levels of commissioning to achieve, therefore the following section provides summary detail about the commissioning intentions for priorities with associated commissioning outcomes only for 2026/27.

Cut Crime and Anti-Social Behaviour

The PCC will continue to provide funding towards the local authority Community Safety Accreditation Schemes (CSAS) in Boscombe, Poole and Weymouth. These schemes see local authority staff accredited with limited police powers to tackle low level crime and ASB.

OPCC will continue to explore evidence-based burglary initiatives to fill the void left by the cessation of the Police Bobby Van scheme in 2025.

Another round of the popular Op Relentless Community Fund, which empowers communities take control of issues and improve their area through crime prevention and community initiatives, will also be run.

Fight Crime and High Harm

2026/27 will see a major shift in the way that the High-risk Independent Domestic Violence Advisor (IDVA) service is delivered, as it will move from being police-led, to being independently-led by an external specialist provider in accordance with recognised national best practice. This will be the culmination in several years of work by OPCC, supported by police colleagues to review the in-house police provision, and ascertain the best course of action.

Other key contracts were re-commissioned during the 2025/26 period. This included the Victim Services Contract which was awarded to Victim Support, and the Restorative Justice Contract which was awarded to Restorative Solutions. Both contracts were awarded following a full, open competitive tender process.

The co-commissioned Sexual Assault Referral Centre (SARC) contract continues to deliver the service in line with delivery requirements. There are potential additional costs due to the new forensic standards which came into effect in October 2025, the implications of which OPCC is addressing.

In the Violence Reduction and Prevention space, the PCC has committed to the continuation of funding services to affect harmful sexual behaviour through Circles Southwest, funding a pilot of parental education scheme and 1-2-1's with perpetrators.

Following a review of Dorset's serious violence data, there remains a clear gap in service provision for males aged 18–25. To address this, OPCC intends to collaborate with a delivery partner to develop an Out of Court Resolution (OOCR) initiative. This programme will focus on diverting young men away from future criminality by identifying and addressing their underlying, unmet needs.

OPCC is also exploring the use of virtual reality (VR) technology within our prevention education offer to enhance young people's understanding of the dangers of knife crime providing an immersive and emotionally engaging learning experience, enabling young people to safely explore risk, peer influence, and moral decision-making.

Finally, we will maintain investment in key programmes of work, including;

- mentoring programmes, such as the initiative at Budmouth School, providing vulnerable young people with positive role models, helping them to develop aspirations for adulthood that steer them away from criminal behaviour
- the Focused Deterrence Worker within the criminal justice service, delivering intensive intervention for individuals known to carry knives

- the Emergency Department Navigators programme in Bournemouth and Poole Hospitals engaging young people at a “reachable, teachable moment” following an assault or hospital admission related to drug or alcohol use.

Victims and Communities First

The delivery of victim’s services within Dorset Police was reviewed in 2025/26 due to several of the police Victims Bureau team leaving under the Mutually Agreed Resignation Scheme (MARS). This approach left concerns about delivery to victims and compliance with the Victims Law and associated Victims Code of Practice (VCOP). Dorset Police has worked with the OPCC to develop a plan to change the delivery approach, to achieve compliance and ensure victims are appropriately supported.

In addition to this, the co-commissioned all age Appropriate Adults Contract, led by Dorset Council, was repocured in 2025/26 and will lead to a new contracted provider for 2026/27 onwards. The new contract is more costly due to the inclusion of voluntary attendance interviews and increasing the annual value to meet known demand.

Fight Rural Crime

Through key partnerships, such as the Dorset Partnership Against Rural Crime (DPARC) the PCC brings together key stakeholders to discuss issues and identify schemes to reduce crime and increase information sharing. Through this the PCC will continue with the Heritage Watch scheme, which is about connecting the police, fire service, local authorities and specialist agencies with residents, to identify issues at scheduled landmarks or protected buildings, and drive down incidents of crime.

The PCC will also continue to support the work of the fly-tipping co-ordinator with Dorset Council. This role focuses on priority areas of repeat fly-tips, aided by improved mapping processes and data monitoring.

7. CONCLUSIONS

- 7.1. The OPCC will continually monitor the commissioned services against the agreed outcomes to ensure they are being delivered to the appropriate standard and providing good value for money.
- 7.2. Given the forecast financial position for the commissioning budget for the period, the OPCC will continually scrutinise commissioning spend to and explore efficiencies wherever possible.

8. RECOMMENDATIONS

- 8.1. Members are asked to note the report.

AUTHOR: LEWIS GOOL
HEAD OF POLICY & COMMISSIONING

Group Resilience Review

September 2025



PCC
Office of the Police and
Crime Commissioner
Devon and Cornwall

Definition:

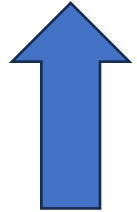
Financial Resilience is the ability to remain viable, stable and effective in the medium to long term while facing pressures from growing demand, a tightening of funding and an increasingly complex and unpredictable financial environment.

(Financial Resilience self-assessment and medium-term financial planning toolkit)



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Pillars of Financial Resilience



Pillars of Financial Resilience	Indicators of Financial Stress
Getting Routine financial management right	Running down reserves
Benchmarking against most similar forces	Failure to plan and deliver savings
Clear plans for delivering savings	Shortening medium-term financial planning horizons
Managing reserves over the medium-term financial planning horizon	Gap in savings plans
	Departments having unplanned overspends and/or undeliverable savings
	Dependencies on external central financing
	Proportion of non-discretionary spending e.g. capital financing as a proportion of total expenditure
	An adverse judgement by HMICFRS
	Changes in accounting policies
	Low levels of confidence in financial management

key Financial Resilience Indicators

The six indicators of public sector financial resilience are:

1. The funding gap as a percentage of net revenue expenditure (NRE) over the MTFP period
2. Savings delivered as a percentage of planned savings
3. Over/underspend relative to net expenditure
4. Useable reserves as a percentage of net revenue budget
5. Council tax as a percentage of income
6. The cost of total borrowing as a percentage of NRE

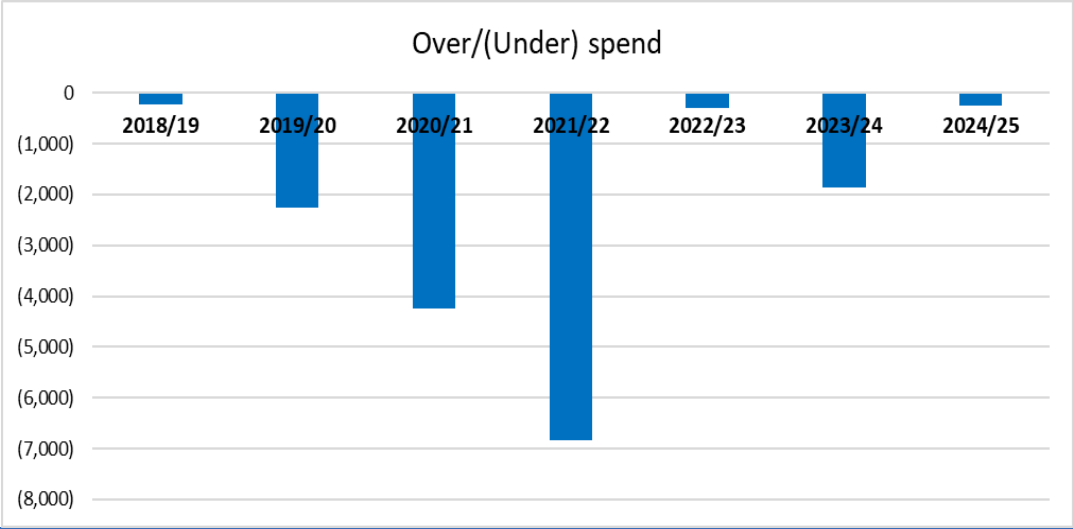
The funding gap as a percentage of net revenue expenditure (NRE) over the MTFP period

	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
NRE	371,612	384,380	406,518	432,913	441,811	453,712	466,359
Estimated Funding Gap	2,346	8,554	5,340	5,846	7,250	2,025	1,024
Gap as a % of NRE	0.6%	2.2%	1.3%	1.4%	1.6%	0.4%	0.2%

Assessment – Green

Direction of Travel – stable

The group has a well developed MTFS process and a track record of achievement of savings. The VFM judgement on the 2024/25 provides assurance to this position. This is further reinforced by the outturn positions.



Savings delivered as a percentage of planned savings

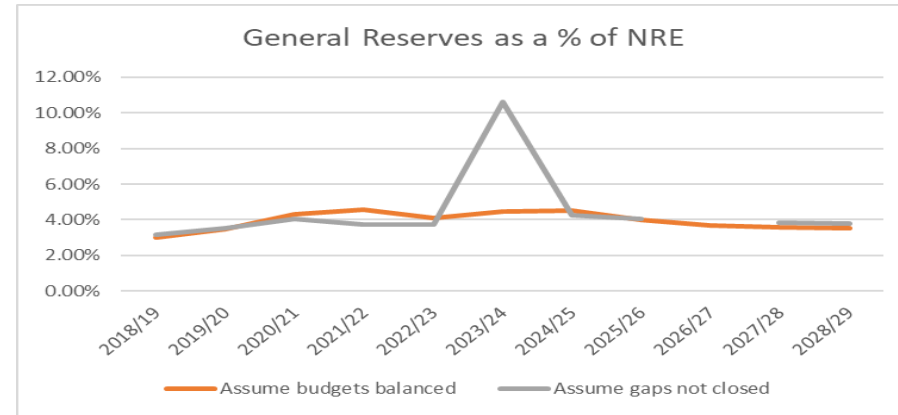
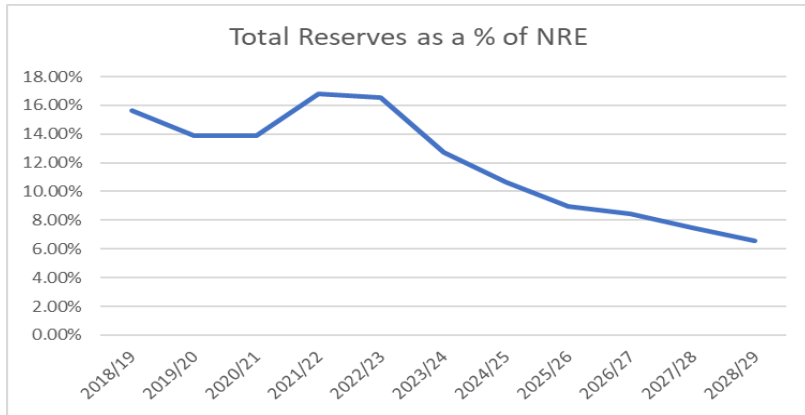
	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000
MTFP Savings planned	5,845	7,250	2,025	1,024
% of NRE	1.35%	1.64%	0.45%	0.22%

Assessment – Green

Direction of Travel – Stable

The level of savings is realistic and achievable. The group have a track record of delivery with the majority already identified.

Useable reserves as a percentage of net revenue budget

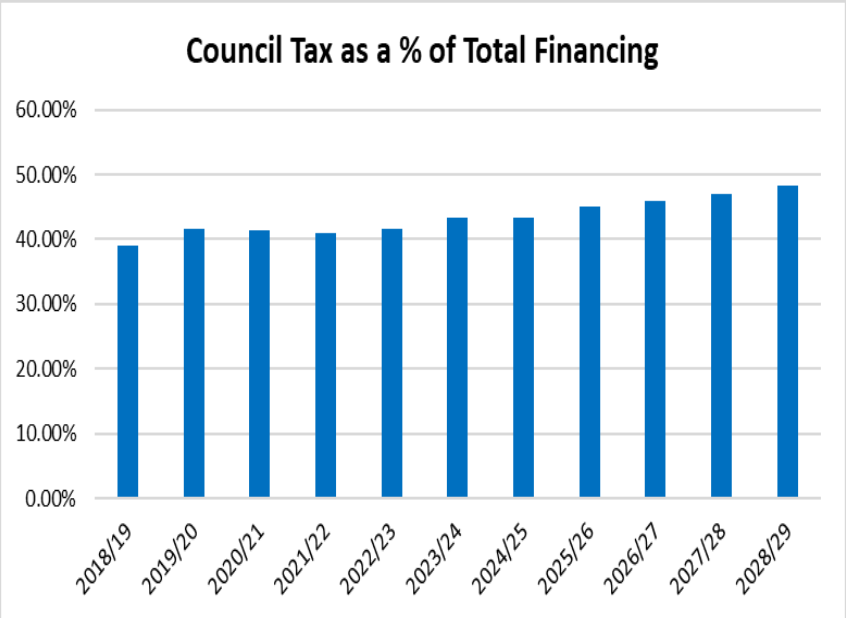


Assessment – Green

Direction of Travel – Stable

The level of general reserves remain at a level compliant with the Reserves Strategy range of between 3% and 5%. In line with government policy reserves continue to reduce.

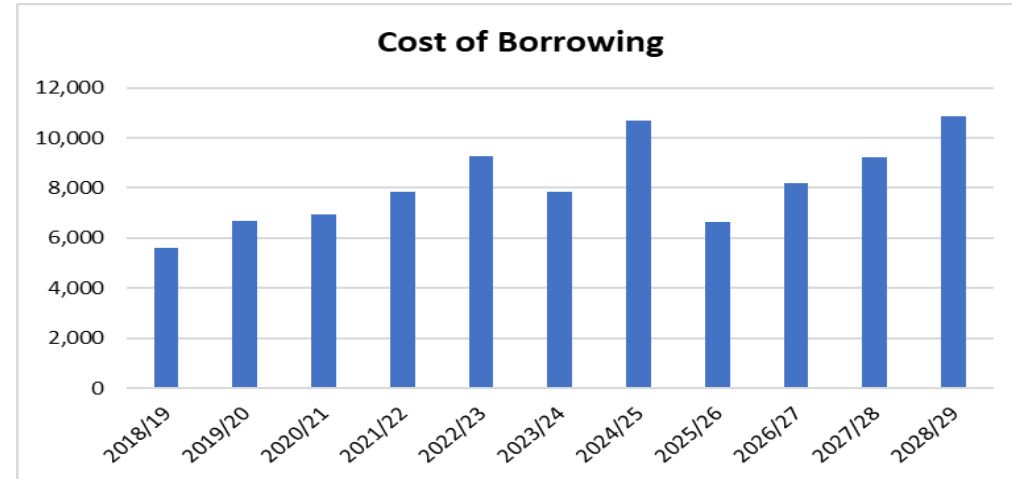
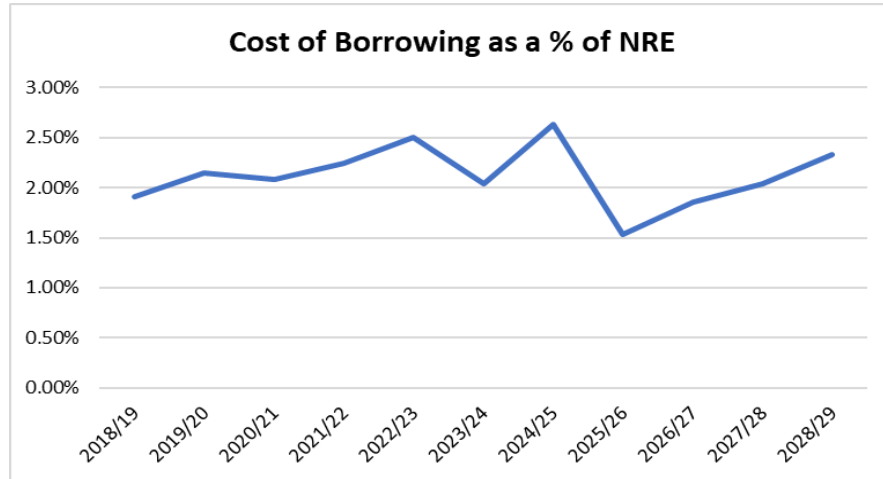
Council tax as a percentage of income



Assessment – Average
Direction of travel – stable

The group is average for the percentage of funding from council tax (2024/25 43.4%). This has increased over recent years due to the referendum limits agreed for council tax. The level of council set each year is a local decision so is sensitive to changes to the Commissioner.

The cost of total borrowing as a percentage of NRE



Assessment – Green

Direction of Travel – Stable

The cost of borrowing is set to increase up to 2028/29 by £4.2m to 2.33% of NRE. This is fully costed in the MTFS. The Revenue Contribution to Capital (RCCO) increases over the duration of the MTFS to ensure that short life assets are not funded via borrowing.

Financial Resilience Review 2024/25

Overall, the position remains resilient and stable

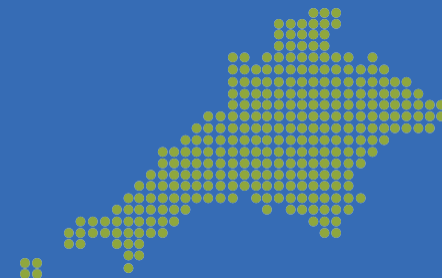
All areas are assessed as green

The group have a track record of delivering savings and embarked on a Priority Based Budgeting (PBB) exercise in 2025

However, to remain on this direction of travel the group must continue to:-

- Exercise good sound financial management
- Delivery of savings
- Fully consider and cost all financial decision
- Understand risk

Any questions?



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