Official – Board use only
FOIA – Various

Independent Audit Committee

Meeting: **Wednesday 30 September, 1.00pm – 4.00pm**

Venue: Winfrith Conegar Boardroom, Winfrith Police Station and via Teams

AGENDA

1.	Apologies for absence, Declarations of Interest, Equality and Health and Safety Obligations To note apologies, receive new declarations by members of (a) personal interest [including their nature] and (b) prejudicial interests and to remind members of their responsibility to consider equality and health and safety in all their decisions.	Chair	1.00pm
2.	Minutes (paper x 1) [FOIA Various] To confirm the open minutes from the previous meeting.	Chair	1.05pm
3.	Action Log (paper x 1) [FOIA Various] To review the action log and receive updates for ongoing actions.	Chair	1.10pm
4.	Significant Committee Business (verbal)	Chair	1.15pm
5.	Annual Review of the Terms of Reference and Operating Principles (paper to follow) [FOIA Open]	Chair	1.20pm
6.	Response to Latest D&C PEEL Inspection and Areas for Improvement (paper to follow) [FOIA Open]	Fiona Bohan	1.25pm
7.	Annual Assurance Mapping Report (paper x 3) [FOIA Open]	Jo George	1:40pm
8.	Internal Audit Report (SWAP) Quarterly Audit Report (paper x2) [FOIA Closed s.31 The Exercise of Public Authority Functions]	Charlotte Wilson	1:50pm
9.	External Audit Report (Grant Thornton) Quarterly Audit Report (paper x 1) [FOIA Open]	Macaulay Gulliford	2:00pm
10.	Risk Management Updates a. Devon and Cornwall (paper x 1) [FOIA Open] b. Dorset (paper x 1) [FOIA Closed s.31 Law Enforcement]	Teri Roberts Rachel Simons / Supt Ross Graham	2.25pm
11.	Fraud and Corruption Investigations Report (paper x 2) [FOIA Closed]	Jo George	2.35pm

12.	Ethics Arrangements		2:55pm
	a. Devon and Cornwall (paper x 1) [FOIA Open]	Ceri Lloyd	
	b. Dorset (paper x 1) [FOIA Open]	Danny Tamblyn	
13.	Audit Action Report (Paper x 3) [FOIA Various]	Jo George	3:05pm
14.	Updates regarding any governance changes to OPCC and Forces (verbal Update)	Joint Discussion	3.15pm
15.	Verbal Update by the Chief Constable / PCC (Open Invitation)		3.25pm
	a. Devon and Cornwall (verbal)	James Vaughan Alison Hernandez	
	b. Dorset (verbal)	Rachel Farrell David Sidwick	
16.	Feedback to Corporation Sole (verbal)	Chair	3.45pm

Meeting scheduled end time: 3.50pm

Attendance

Mark Taylor (in person)	Chair
Steve O'Connell (in person)	Committee Member
Phil Rook (in person)	Vice Chair
Gordon Mattocks (in person)	Committee Member
Tom Grainger (in person)	Committee Member
David Wilkin	Director of Finance and Resources (Devon and Cornwall)
Neal Butterworth	Chief Financial Officer (Dorset)
Julie Strange	Treasurer (OPCC Dorset)
Jo George (in person)	Head of Audit and Insurance (Alliance)
Lucinda Hines	Head of Technical Accounting (Alliance)
Grace Hawkins (virtual)	Director, Grant Thornton
Carrie Chapman	Specialist Support Coordinator (Alliance)

Have not yet confirmed

Rachel Farrell	Chief Constable (Dorset)
James Vaughan	Chief Constable (Devon and Cornwall)
David Sidwick	Police and Crime Commissioner (Dorset)
Simon Bullock	Chief Executive (OPCC Dorset)
Fran Hughes	Chief Executive (OPCC Devon and Cornwall)
Robin Wheeler	Strategic Head of Finance (Alliance)
Charlotte Wilson (virtual)	Assistant Director (Emergency Services), SWAP
Tracey Kirkpatrick	Principal Auditor, SWAP
Macaulay Gulliford (virtual)	Public Sector Audit Manager, Grant Thornton

Apologies

Alison Hernandez	Police and Crime Commissioner, (Devon and Cornwall)
Nicky Allen	Treasurer (OPCC Devon and Cornwall)

Guests

Fiona Bohan (for item 6)	Head of Performance & Analysis (Devon and Cornwall)
Ross Graham (for item 10b)	Superintendent - Corporate Development (Dorset)

Danny Tamblyn (for item 12b)	Chief Inspector - Performance & Innovation (Dorset)
Ceri Lloyd (for item 12a)	Review & Inspections Manager (Devon and Cornwall)
Teri Roberts (for item 10a)	Strategic Risk Manager (Devon and Cornwall)
Rachel Simons (for item 10b)	Strategic Planning Manager (Dorset)

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

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

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

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

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

INDEPENDENT AUDIT COMMITTEE

OPERATING PRINCIPLES

Version 5.1
June 2026

INTRODUCTION

The statutory Financial Management Code of Practice requires that a Chief Constable (CC) and a Police and Crime Commissioner (PCC) establish an Independent Audit Committee and recommends that this should be a combined body.

The Chief Constables and Police and Crime Commissioners of Devon & Cornwall and Dorset (the four corporations sole) have created a single Independent Audit Committee to advise them.

The Independent Audit Committee will comment and provide advice and assurance on any matter relating to the internal control environment of the Forces and the OPCCs. The functions to be overseen by the Committee will include internal and external audit, relevant control strategies, such as risk management, and governance and assurance statements. The Committee provide independent scrutiny of the Forces and PCCs financial and non-financial performance to the extent that it affects their exposure to risk and weakens the control environment; and oversee the financial reporting process. including anti-fraud and anti-corruption arrangements. The Committee will also maintain oversight of general governance matters and comment on proposed new or revised Force or PCC policies and strategies which, in the opinion of the Chief Financial Officers, are significant in terms of financial risk and probity.

If the Independent Audit Committee has concerns about a specific governance or audit matter it may request the relevant policy or strategy to be presented to the Committee in order that assurance may be obtained, and constructive comment provided where appropriate.

For the benefit of doubt, the scope of the Independent Audit Committee's remit does not extend to Force performance and Force operational risks, or HMICFRS reports with an operational focus. Day-to-day management of the internal audit function and any reviews that may be carried out by Police and Crime Panels are also out of scope.

This document supports the Terms of Reference for the Independent Audit Committee.

COMPOSITION

The Financial Management Code of Practice suggests that the Independent Audit Committee should comprise between three and five members, independent of PCCs and Forces. The four corporations' sole have agreed that their Independent Audit Committee should have five members, with a quorum of three, to provide a robust and resilient approach for the Committee to discharge its duties effectively.

As a joint committee serving Devon, Cornwall and Dorset, consideration will also be given to achieving a balanced representation from across the three counties, to ensure that local perspectives and contexts are appropriately reflected in the Committee 's work.

CHAIR AND VICE-CHAIR

The Independent Audit Committee will elect the Chair and Vice-Chair annually. It is a matter for the members of the Independent Audit Committee to decide any restriction on the number of terms of office for the Chair and Vice-Chair. In doing so Members have a duty to consider individual tenure of the Independent Audit Committee together with the need to effectively prepare for succession planning in both the role of Chair and Vice Chair as well as consideration of a longer-term appointment for the Chair in line with CIPFA Practical Guidance for Audit Committees.

ELIGIBILITY

Independent Audit Committee Members must be independent of both Forces and PCCs. Serving police officers, police staff or members of staff employed in the Office of the PCC (OPCC) are not eligible for appointment. A person who has previously been so employed or has been directly involved in the Force/OPCC internal or external audit function must have a minimum two-year break before being eligible for appointment to serve on the Independent Audit Committee.

To maintain the objectivity and independence of the Independent Audit Committee (IAC), members must not be politically active. While membership of a political party is not, in itself, a disqualifier, holding a senior or influential role within a political party, or standing as a candidate in any election on a political ticket is considered incompatible with membership.
Individuals who have previously held political office or a politically influential role will be eligible to join the committee only if a minimum period of two years has elapsed since leaving that position.

A person who has been appointed or co-opted to serve on the Police and Crime Panel or, is a councillor or an employee of a council represented on the Panel is not eligible for appointment to the Independent Audit Committee.

Members must have been successfully vetted to non-police personnel vetting (NPPV) basic level before confirmation of their appointment to the Independent Audit Committee. They must declare all arrests, convictions and cautions on the vetting form and whether they are ‘spent’ under the terms of the Rehabilitation of Offenders Act.

A person who is an undischarged bankrupt is not eligible for appointment to the Independent Audit Committee.

All members must uphold the College of Policing – Code of Ethics and the Nolan Principles. . They are required to inform the Monitoring Officer immediately if they become aware of any allegation, complaint or event that could have a bearing on their conduct or integrity. The Monitoring Officer is the Chief Executive of either Devon & Cornwall or Dorset.

Failure to meet and uphold the necessary standards may result in removal as a member of the Independent Audit Committee.

Independent Audit Committee members are required to declare relevant pecuniary and other interests which will be recorded in a register of such interests kept by the Monitoring Officer. Additionally, in connection with attending meetings of the Independent Audit Committee, relevant personal or prejudicial interests must always be declared in the approved manner. Relevant gifts and hospitality received must also be declared.

It is a condition of appointment that all Independent Audit Committee members accept that their name, photograph, all declarations of interest, remuneration and expenses received as a committee member, and registered gifts and hospitality may be made publicly available.

In the interests of individual effectiveness and personal development, it is also a condition of appointment that all Independent Audit Committee members accept that they will be the subject of an annual appraisal process with the Chair of the Committee. The Chair of the Independent Audit Committee will be appraised by the Chief Financial Officers of Devon & Cornwall and Dorset. Appraisals will include discussion of the support provided by other Committee members as well as professional or administrative officers.

Decisions in relation to IAC membership will be a matter for the Chief Constables and PCCs.

RECRUITMENT

Recruitment of new members to the Independent Audit Committee will be carried out, where possible in conjunction with the Chair of the Audit Committee and all appointments will be approved by the CCs and PCCs, or their representatives.

The primary considerations when recruiting will be to maximise the Committee's diversity, knowledge base, skills, ability to be objective and independent and have Committee membership that works well together.

As a joint committee serving Devon, Cornwall and Dorset, consideration will also be given to achieving representation from across the areas covered by the two forces, to ensure that local perspectives and contexts are appropriately reflected in the Committee 's work.

Where possible open recruitment will commence six months prior to the end of any Committee member tenure period.

TENURE

Members of the Independent Audit Committee can serve a term of up to five years, reporting directly to the respective PCCs and CCs.

Usually, at the end of a tenure period, an open recruitment process will take place, where members will have the opportunity to reapply for a position subject to the maximum tenure of ten consecutive years. However, if there are extenuating circumstances the maximum tenure can be overruled if approved by the four

corporation soles.

If a member chooses to resign from their appointment, they should give three months' notice, unless their circumstances have changed in ways that make it appropriate to resign earlier.

If a member's performance as an Independent Audit Committee member is decided to be unacceptable, or if their conduct (including conflicts of interest) is unacceptable the appointment will be terminated. Generally, a one-month notice period following the approval of the CCs and PCCs will be given unless the conduct is such that the CCs and PCCs consider it appropriate for immediate dismissal.

During the one-month notice period attendance at meetings of the Independent Audit Committee will be suspended unless agreed by the Committee Chair or Vice Chair in the case of suspension of the Chair.

If the Independent Audit Committee ceases to exist in its current form, a notice period of three months will be provided to the Committee Members.

CO-OPTING

In usual circumstances any vacancy in Independent Audit Committee membership will be filled by open recruitment, however, in some circumstances it may be expedient to co-opt a member.

The decision to co-opt must have the explicit agreement of the majority of CCs and PCCs in advance of any selection and appointment process. The number of Committee members including the co-opted member will be no more than the maximum size of the Independent Audit Committee (five members).

The selection of the co-opted member will be based on their specialist knowledge, skills and expertise, and will include consideration of a written application/cv and a suitability interview. The proposed co-opted member is required to pass the normal vetting and right to work processes. The final appointment must be confirmed by the majority of CCs and PCCs.

The co-opted member will be remunerated at the same rate as a committee member.

The tenure of the co-opted member can be no longer than the next cycle of open recruitment. The co-opted member can apply in open competition should they wish to be considered for a permanent appointment. Any appointment term will include the period when they were a co-opted member.

The co-opted member cannot be appointed as the Chair or Vice Chair of the Independent Audit Committee but otherwise has the full rights and responsibilities of other Committee members.

FREQUENCY OF MEETINGS

The Independent Audit Committee will normally meet four times each year, at appropriate times during the audit and financial reporting cycle. Exceptionally, ad-hoc

meetings of the Committee may be scheduled if agreed by the two Force Chief Finance Officers, in conjunction with the two Chief Executive Officers.

The Independent Audit Committee can meet internal and external audit as felt necessary by the Committee, with no officers' present.

In addition, the members can hold meetings in private for briefings, training and development. Formal decisions cannot be taken at such meetings.

Papers will normally be sent to members one week and one day (8 days) before each formal meeting of the Committee. Late papers will be submitted as a matter of exception and only with the agreement of the Committee Chair.

The Chair's papers briefing will take place in the 8-day period prior to each formal meeting of the Committee.

The CCs and PCCs may ask the Independent Audit Committee to convene further meetings to discuss issues on which they seek the Committee's advice. Such meetings will have a minimum notice of five working days.

A forward plan of meeting dates will be in place with a minimum of two meetings in advance.

ATTENDANCE

A minimum number of three (3) members must be present for a meeting to be quorate.

Members are required to attend a minimum of three of the formal Independent Audit Committee meetings in any year, except in exceptional circumstances.

Meetings may be held using Microsoft Teams (or equivalent secure alternative), in person in a single location or a combination of in person and Microsoft Teams. However, normally there will be a least one meeting held annually in a single physical location with all members and officers present.

COMMISSIONER AND CHIEF CONSTABLE REPRESENTATION

The Financial Management Code of Practice requires the executive of the PCCs and CCs to be represented at meetings of the Independent Audit Committee. This would normally include the Chief Finance Officers and the Chief Executives/Monitoring Officers, plus other OPCC or Force representatives as deemed necessary by the PCCs and CCs.

PROFESSIONAL AND ADMINISTRATIVE SUPPORT

Reasonable executive and administrative support will be provided to allow the Independent Audit Committee to achieve its purpose. Such support will provide or

assist in providing timely production of agendas and reports, management of the Committee's IT library of relevant support papers and background documents, reports produced by the Committee, including the Committee annual report and annual review of the Committee's effectiveness.

The allocation of secretariat support to the Independent Audit Committee and its funding will be agreed by the PCCs and CCs, as and when necessary.

With the joint approval of the respective Chief Financial Officers of the PCCs and CCs the Committee may procure specialist advice, where this is not already available within existing Independent Audit Committee support arrangements or, it is not considered appropriate to use that support.

METHODS OF WORKING

The Independent Audit Committee will have a supportive and constructive ethos, providing robust challenge to enable it to provide credible assurance to the CCs and the PCCs on relevant financial and governance matters. The Committee will advise the CCs and the PCCs according to good governance principles and the adoption of appropriate risk management arrangements.

The Independent Audit Committee will take account of the principles of Corporate Social Responsibility (CSR) ~~-~~which includes financial and economic stewardship (including Value for Money); people and communities (including Diversity, Equality and Human Rights) environmental sustainability and health & safety. All members will follow the College of Policing Code of Ethics.

Members of the Independent Audit Committee who attend other meetings or events on behalf of the Committee will provide a written report to the Committee membership.

DATA SECURITY

Members must be aware of their responsibilities to always comply with the requirements of the General Data Protection Regulations (GDPR) and the Data Protection Act 2018.

All protectively marked printed papers must be returned to the OPCC or Force for secure disposal.

Force provided computer/technical equipment must be used in accordance with the Force-wide Computer User Security Operating Procedures.

Members are responsible for the physical security of all computer and technical resources. Computers with remote access to the Force network must not be used to connect to any other service or system.

Electronic transcripts of formal meetings of the Independent Audit Committee may be taken by the meeting administrator and will be deleted immediately after the draft minutes have been produced and agreed with the Chair.

PROCEDURE

The Independent Audit Committee may seek any or all of those who normally attend, but who are not Members, to withdraw to facilitate open and frank discussion of matters.

The Independent Audit Committee may ask any other officials of the Force or OPCC to attend meetings to assist with its discussion on any issue.

The Chair may ask any Committee participant or observer to leave a meeting at any time during proceedings to facilitate the effective function of the Committee.

REMUNERATION

Committee members will be remunerated according to their role and responsibilities. The annual fee will be paid in twelve (12) equal payments:

Chair - £6,000 Vice
Chair - £3,500
Member - £2,500

These rates have been in effect from April 2022 and are subject to periodic review. While a light-touch review was undertaken in April 2025, a more comprehensive review of remuneration is planned to coincide with the next full recruitment cycle.

REIMBURSEMENT OF TRAVEL AND CARERS COSTS

As a matter of course, the most practical, economic and sustainable method of travel should be used and opportunities to share transport used if available and it is safe to do so. Where a private car, motorcycle or bicycle is used, reimbursement will be at the relevant HM Revenue and Customs approved rate (the car mileage rate is currently 45p per mile up to 10,000 miles), up to a maximum claim for travel of £120 per meeting.

A carers allowance will be paid to the value of 110% of the minimum wage.

INDUCTION, TRAINING AND DEVELOPMENT

The Treasurers and Chief Finance Officers, in conjunction with the Chief Executives will devise an appropriate training and induction programme for all Independent Audit Committee members, including provision for refresher and specialist training as required. In determining induction and training requirements for individual Committee members, consideration will be given to legislative requirements and any needs identified by a training needs assessment upon appointment, during the annual appraisal process, or the annual review of the Independent Audit Committee's effectiveness.

Members of the Independent Audit Committee will also contribute to the development of the Committee in conducting its role.

Personal training and development plans are considered separately.

BUDGET

An appropriate budget will be set by the four corporations sole to cover the Committee's reasonable costs, including – training, travel, carers allowance and exceptionally, accommodation.

This will be reviewed each year as part of the budget setting cycle and should be reviewed in line with the ongoing workload of the Committee.

PUBLIC ACCESS

Independent Audit Committee meetings are open to the public and press, who may attend as observers only, for the open part of the agenda.

Public access to virtual meetings will be managed in the same way as physical meetings but within the controls of the virtual meeting system.

The taking of photographs or recording of proceedings is not permitted without the express written consent of the Chair in advance of the meeting.

Where issues are deemed restricted, commercially sensitive or relate to a member of staff, members of the public or press will not be allowed to observe.

The Chair has the right to refuse or suspend access to the proceedings of the committee if there is a security risk to the public, or caused by the public, or if the behaviour of a member of the public is disruptive, rude, aggressive, threatening, violent, illegal or otherwise considered by the Chair to be inappropriate.

Members of the public or press are not eligible to claim expenses for attending.

The public may contact the Chair of the Independent Audit Committee by writing/emailing to the Chair at the OPCC address. The public will not be allowed direct contact to members of the Independent Audit Committee and their personal contact details will remain confidential.

REPORTING

The Chair of the Independent Audit Committee will bring to the attention of the CCs and PCCs matters of significance after each formal meeting of the Committee.

The Independent Audit Committee will produce an annual report of their work for the CCs and PCCs which will include the outcome of the annual review of the effectiveness of the Committee.

PUBLICATION OF INFORMATION

The agenda, open reports and open minutes of the Independent Audit Committee will be available on both PCC and Force websites.

REVIEW

The operating principles will be subject to annual review by the Head of Audit and Insurance in conjunction with the Chair of the Independent Audit Committee and approved by the Chief Constables and Police and Crime Commissioners.

Date of next review: June 2027

INDEPENDENT AUDIT COMMITTEE

TERMS OF REFERENCE

Statement of purpose

The Independent Audit Committee is a key component of the corporate governance for Devon & Cornwall Police, the Police and Crime Commissioner for Devon and Cornwall and for Dorset Police and the Police and Crime Commissioner for Dorset.

The purpose of the Independent Audit Committee is to provide independent and high-level focus on the adequacy of governance, risk and control arrangements. Its role in ensuring there is sufficient assurance over governance, risk and control gives greater confidence to the PCC and Chief Constable that those arrangements are effective.

The Committee should give such advice and make recommendations on improvements as it considers appropriate, and to request any report, policy or other document to provide the assurance sought. In accordance with the Revised Financial Management Code of Practice for the Police Forces of England and Wales (FMCP) (Home Office 2018) the Independent Audit Committee is an advisory body only. The Chartered Institute of Public Finance and Accountancy, CIPFA, notes that as a non-executive body, the influence of the audit committee depends not only on the effective performance of its role, but also on its engagement with the leadership team and those charged with governance.

The Committee will review its own effectiveness and provide an annual report to the Chief Constables and Police and Crime Commissioners.

These terms of reference summarise the core functions of the Committee in relation to the offices of the Chief Constables and Police and Crime Commissioners.

Governance, risk and control

- To review the force corporate governance arrangements against the good governance framework, including the ethical framework, and consider the local code of governance.

- To monitor the effective development and operation of risk management in the OPCC and force.

- To monitor progress in addressing risk-related issues reported to the committee.

- To consider the OPCC's and force arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.

- To consider reports on the effectiveness of financial management arrangements, including compliance with CIPFA'S Financial Management Code.

- Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

- To review the assessment of fraud risks and potential harm to the OPCC and force from fraud and corruption.

- To monitor the counter-fraud strategy, actions and resources.

- Review the governance and assurance arrangements for significant partnerships or collaborations.

Internal audit

- To recommend for approval the Internal Audit Charter

- To review proposals made in relation to the appointment of external providers of internal audit services and to make recommendations.

- To review the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

- To consider significant interim changes to the risk-based internal audit plan and resource requirements.

- To make appropriate enquiries of both management, The Head of Audit & Insurance and the SWAP Chief Audit Executive to determine if there are any inappropriate scope or resource limitations.

- To consider any impairments to the independence or objectivity of the the Head of Audit & Insurance and the SWAP Chief Audit Executive arising from additional roles or responsibilities outside of internal auditing and to recommend and periodically review safeguards to limit such impairments.

- To consider reports from the SWAP Chief Audit Executive on internal audit's performance during the year,. These will include:

  – updates on the work of internal audit, including key findings, issues of concern and action in hand as a result of internal audit work

– regular reports on the results of the QAIP

– reports on instances where the internal audit function does not conform to the PSIAS and LGAN, considering whether the non-conformance is significant enough that it must be included in the AGS.

- To consider the SWAP Chief Audit Executive's annual report, including:

  – the statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement (these will indicate the reliability of the conclusions of internal audit)

  – the opinion on the overall adequacy and effectiveness of the framework of governance, risk management and control, together with the summary of the work supporting the opinion (these will assist the committee in reviewing the AGS).

- To consider summaries of specific internal audit reports as requested.

- To receive reports outlining the action taken where the SWAP Chief Audit Executive and/or the Head of Audit & Insurance has concluded that management has accepted a level of risk that may be unacceptable to the OPCC or force, or where there are concerns about progress with the implementation of agreed actions.

- To contribute to the QAIP and in particular to the external quality assessment of internal audit that takes place at least once every five years.

- To consider a report on the effectiveness of internal audit to support the AGS where required to do so by the accounts and audit regulations.

- To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

- Support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review any issues raised by either Public Sector Audit Appointments Limited (PSAA) or, the auditor panel as appropriate.

- Comment on the scope and depth of external audit work, and whether it gives satisfactory value for money.

- To advise on commissions of additional work from external audit.

- Consider the auditor's annual management letter, relevant reports and the report to those charged with governance.

- Consider specific reports as agreed with external audit.

- Advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies, or relevant bodies. To provide free and unfettered access to the audit committee chair for the auditors, including the opportunity for a private meeting with the committee.

Financial and governance reporting

Governance reporting

- To review the AGS prior to approval by the PCC and Chief Constable and consider whether it properly reflects the risk environment and supporting assurances, including the SWAP Chief Audit Executive's annual internal audit opinion.

- To consider whether the annual evaluation for the AGS fairly concludes that governance arrangements are fit for purpose, supporting the achievement of the OPCC's and force's objectives.

Financial reporting

- To monitor the arrangements and preparations for financial reporting to ensure that statutory requirements and professional standards can be met.

- Review the annual statements of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements, or from the audit that need to be brought to the attention of the relevant Chief Constable or Police and Crime Commissioner.

- Consider the external auditor's report to the PCC and the Chief Constable on issues arising from the audit of the accounts.

Accountability arrangements

- To report to the PCC and Chief Constable on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements and internal and external audit functions.

- To report to the PCC and Chief Constable on a regular basis on the committee's performance in relation to the terms of reference and the effectiveness of the committee in meeting its purpose.

- To publish an annual report on the work of the committee, including a conclusion on the compliance with the CIPFA Position Statement.

Operating Principles

These are set out separately in the Committee's Operating Principles document.

Review

The terms of reference will be subject to annual review by the Head of Audit & Insurance in conjunction with the Chair of the Independent Audit Committee and approved by the Chief Constables and Police and Crime Commissioners.

Date of next review: June 2027

Name of meeting:	Independent Audit Committee	Agenda item: **6**
Date of meeting:	30 September 2026	
Boards that have considered this paper:	N/A	
For Decision:	For Information: ✓	Appendices: **[1]**

Response to Latest D&C PEEL Inspection and Areas for Improvement

1. Executive Summary

1.1 Safeguarding and Investigation Cause of Concerns (CoCs)

1.1.1 Following the DCP PEEL inspection HMICFRS issued the force two Causes of Concern:

- **Investigating Crime** - 'The force hasn't made enough progress in improving the standard of its investigations' and;
- **Safeguarding children and adults at risk of harm** - 'The force is failing to effectively safeguard adults and children who are at risk of harm.'

1.1.2 The following recommendations were made by HMICFRS to directly improve performance in those areas:

Investigating Crime
Within three months, Devon and Cornwall Police should:
- Make sure investigation plans are appropriate and that supervisors can make sure officers and staff take all appropriate investigative opportunities;
- Make sure it carries out investigations without unnecessary delays;

- Implement appropriate governance and monitoring processes to make sure that the outcome types used are appropriate and comply with force and national policies; and
- Make sure it completes victim contracts.

Safeguarding children and adults at risk of harm
Within three months, Devon and Cornwall Police should:
- Introduce effective systems to understand the risk of harm to domestic abuse victims because of its unmet demand;
- Develop effective governance and processes to understand and manage the risk of harm to vulnerable people that it is notified about through safeguarding referrals;
- Make sure it has the capacity and capability to support its safeguarding referral processes to manage demand; and
- Review its systems and processes to support the provision of police-held information and intelligence to improve initial risk assessments.

1.2 Areas for Improvement (AFI)

1.2.1 Intrinsically linked to the CoCs, HMICFRS issued DCP four further Areas for Improvement (AFIs);

- The force needs to consistently achieve appropriate outcomes for victims.
- The force should make sure that crimes are allocated to appropriately skilled investigators.
- The force needs to improve how it records rapes and crimes committed against victims of domestic abuse; and
- The force needs to effectively manage preventative orders it applies for.

1.2.2 Outside of those AFIs linked to our two CoC areas of Safeguarding and Investigation, the Force were issued with a further sixteen AFIs:

- Responding to the Public (x 3 AFIs)
- Preventing and deterring crime and antisocial behaviour, and reducing vulnerability (x 2 AFIs)
- Attracting, developing and retaining a diverse and inclusive workforce (x 3 AFIs)
- Managing Fraud (x 3 AFIs)
- Using powers fairly, appropriately and with justification (x 2 AFIs)
- Leadership and force management (x 3 AFIs)

1.3 **Performance Improvement Plans (PIPs)**.

1.3.1 The new National Police Performance Monitoring System was launched in April 2026, replacing the ‘Scan and Engage’ system HMICFRS previously used. The new process assigns Forces into one of four levels. Level 4 is special measures whilst Level 1 is the default position for Forces with only minor issues but a positive trajectory. DCP have been

assigned into Level 2 (early, low level or multiple minor performance issues that require monitoring).

1.3.2 Each level triggers an increasing level of support from other bodies. Linked to this the College of Policing issued a performance support toolkit encouraging all forces to develop performance improvement plans. There is an expectation that Forces in Levels 3 and 4 develop PIPs and share them with the Home Office and HMICFRS.

1.3.3 Following the issue of our latest PEEL report DCP commenced immediate improvement work to address the areas of concern and bespoke PIPs were created to identify root causes and develop the actions necessary to improve performance.

1.3.4 To date, twelve of the twenty AFI PIP plans have been completed, approved at Force Delivery Board and submitted to HMICFRS.

1.3.5 In relation to **Investigation,** the following actions have been completed to date:

- The investigation academy is delivering, alongside initial training, a bespoke 80-hour training programme to provide a stable and consistent training product.
- PIP1 Supervisors courses are being delivered across the force to improve supervisory oversight, investigation quality and compliance with investigative standards.
- PIP1 PSI courses continue to be delivered.
- Outcome training and guidance has been reviewed and is now aligned to Authorised Professional Practice, ensuring consistency and accuracy.
- Investigation quality bitesize training inputs are being developed for force roll-out.
- Additional trainer capacity has been achieved.
- PIP1 CPD has been reviewed and refreshed.
- A check and test of the Sergeant (Sgt) role to establish barriers has been undertaken.
- Senior Officer supervisory reviews are now taking place at 28 days (Sgt), 3 months (Inspector), 6 months (C/Inspector) and 12 months (Superintendent).
- Development of individual and team outcome data has been developed and is now embedded into force performance.
- Outcomes governance meetings have been established and are providing enhanced scrutiny of outcome decisions to improve legitimacy, consistency and victim-focused outcomes.
- Out of Court Resolution products have been reviewed and surgeries held with front line officers.
- The Crime Allocation Tool, and associated escalation policy is embedded as business as usual.

1.3.6 In relation to **Safeguarding** the following actions have been completed to date:

- An increase to secondary risk reviews so that:
  - All high risk Domestic Abuse Risk Assessment (DARA) Public Protection Notices (PPNs) are now receiving a secondary review.
  - Medium risk reviews are increasing in line with Force targets.
  - A new policy to define prioritisation and threshold for DARA PPNs requiring a review has been completed.
- An algorithm has been created, in conjunction with the University of Exeter, to assess and prioritise risk within DA PPNs. When HMICFRS inspected the force, 8000 PPNs were identified within a queue as not having a review. The algorithm has enabled the force to stratify and prioritise the level of risk within that queue, resulting in a more efficient and effective use of police resources. As a result the 8000 historic legacy queue now stands at zero.
- The use of the algorithm has now been embedded within an app and is being used by the business on a daily basis to effectively prioritise workload based on the level of risk.
- RPA solutions to increase capacity are being considered and worked through by force leads.
- A performance app has been developed around PPN errors to understand team performance and target improvement and training needs.
- Ongoing quality assurance regime around CDI compliance.
- Force wide Civil Orders Management Framework in development to strengthen the forces approach to preventative orders.

1.3.7 DCP received an early offer of support from the College of Policing which the Force accepted. As part of this offer the College has reviewed the Force's Performance Improvement Plans linked to its CoC areas. The College has fed back that the Forces' plans are of a "gold standard", noting that DCP is the only Force to date to have utilised the performance improvement toolkit, indicating a desire to share our approach nationally, and stating that these plans have provided assurance to both the Home Office and the College regarding the Force's improvement work.

1.3.8 Key risks remain around sustaining improvements, embedding new ways of working, maintaining supervisory capability and ensuring that improvements translate into demonstrable improvements in victim outcomes and HMICFRS inspection judgments. These risks continue to be monitored through Force governance structures.

1.4 PEEL AFI Improvement Work

1.4.1 Current Status Assessment

Area	Current Position
Investigating Crime CoC	Amber-Green - Improvement activity implemented, embedding and performance benefits being monitored
Safeguarding CoC	Amber-Green - Significant backlog removed and risk management improved, continued focus on demand and capacity required
AFI Programme	Amber - 12 of 20 plans completed and submitted to HMICFRS

1.4.2 Overall, since publication of the PEEL inspection findings, the Force has implemented a structured improvement programme to address both Causes of Concern and Areas for Improvement. Significant progress has been made in strengthening governance, supervision, training, safeguarding processes and performance oversight. Improvement plans have been positively reviewed by the College of Policing, providing external assurance regarding the robustness of the Force's response. Whilst progress is encouraging, further work remains to embed changes, demonstrate sustained performance improvement and evidence improved outcomes for victims and vulnerable people.

1.4.3 A high-level summary of all PEEL 25-27 AFIs can be found in attachment appendix A.

2 Stakeholder Engagement

2.3 Stakeholder Engagement has taken place with the following prior to the Board:

Name	Role	Comments	Date
David Wilken	Director of Finance & Resources		18/09/26
Ceri Lloyd	Review & Inspections Manager		17/09/26
Aimee Lewis	R&I Inspector		17/09/26

3 Corporate Plan / Purpose (Devon and Cornwall)

3.3 This work directly supports the Force's commitment to keeping people safe, reducing harm and improving confidence in policing. Delivery of the PEEL improvement programme

strengthens investigation standards, protects vulnerable people and ensures the Force is providing an effective service to communities across Devon and Cornwall.

4 Force Management Statement (FMS) (Devon and Cornwall)

4.3 The improvement activity aligns with challenges identified within the Force Management Statement relating to investigative demand, vulnerability, workforce capability, supervisory capacity and safeguarding. The actions being implemented are designed to improve the Force's ability to meet both current and future demand effectively.

5 Police and Crime Plan (Devon and Cornwall)

5.3 The programme supports delivery of the Police and Crime Plan by improving outcomes for victims, strengthening safeguarding arrangements, enhancing investigation quality and increasing public confidence that the Force is effectively protecting vulnerable people and bringing offenders to justice.

6 Implications for Policing Outcomes

6.3 The proposals are expected to have a positive impact on policing outcomes through improved investigative standards, enhanced safeguarding arrangements, better supervision and stronger governance. These improvements are intended to increase victim satisfaction, reduce risk to vulnerable people and improve criminal justice outcomes.

7 Risk Management

7.3 The PEEL improvement programme mitigates risks currently associated with investigation quality, safeguarding demand, victim outcomes and HMICFRS scrutiny. Progress is monitored through established governance arrangements, with risks managed through the Force risk management framework where appropriate.

8 Resource Requirements

8.3 Improvement activity is being delivered primarily through existing resources, with departments reprioritising activity to support PEEL recommendations. Any additional resource requirements will be considered through existing governance and financial approval processes.

9 Financial Implications, Issues and Value for Money Implications

9.3 Current improvement activity is being delivered within existing budgets wherever possible. Improved performance, reduced backlogs and stronger governance arrangements are expected to contribute to better use of resources and increased value for money over time.

10 Legal Implications

10.3 The improvement programme supports compliance with statutory policing responsibilities, safeguarding obligations and national standards. Strengthening investigative and safeguarding processes reduces organisational risk and supports public confidence in the Force's decision-making.

11 Equality, Diversity and Human Rights

11.3 Improved safeguarding, investigation quality and victim-focused processes are expected to have a positive impact on equality, diversity and human rights by ensuring vulnerable individuals and communities receive an appropriate and consistent service. No adverse impacts have been identified at this stage

12 Sustainability Implications

12.3 No significant sustainability implications have been identified. Where improvements include new processes, technology or automation opportunities, consideration will be given to efficient and sustainable use of organisational resources.

13 Priority Based Budgeting Impacts

13.3 The proposals support delivery of existing organisational priorities and are aligned to agreed budget baselines. No significant adverse impact on Priority Based Budgeting assumptions has been identified at this stage.

Author: Fiona Bohan, Head of Performance & Analysis
& Ceri Lloyd, Review & Inspections Manager
Executive Sponsor: David Wilken, Director of Finance & Resources

Appendix. A- Full list of progress against HMICFRS AFIs

Recommendation/AFI	Progress
Leadership The force needs to demonstrate how it considers, analyses and evaluates the impact of changes to its processes, policies and procedures	The Force continues to develop and focus its analytical resources to areas of improvement and change. We have targeted our analytical capability in areas such as the production of both weekly demand dashboards at LPA, BCU and Force Level. 999/101/incident/crime/workload demand, team and individual productivity assessments and also response times. This includes the production of heatmaps of demand vs deployments/capability. We are developing further our use of benefits identification and analysis, ensuring project executives and business leads understand and are responsible for delivery of benefits from change activity, both during but also following change implementation, ensuring regular reporting is in place to track benefits. We have also developed our action plans to ensure that problem statements have clear measurable metrics to track improvements. In addition, the creation of a “check and test” function within the Review and Inspections team allows us to review delivery and embedding of changes in process/policy at an operational level, identification if any areas require additional work, and where successes in delivery of change should be embedded as best practice.
Leadership The force needs to improve its leadership standards, behaviour, and culture to ensure there is a sense of trust and value within its organisation	The Force continues to promote the need for clear, visible leadership at all levels to build a sense of trust and confidence in its leadership.

	Standards and expectations are set and developed through our leadership programmes at first and middle management levels. These continue to develop in content and reach across the organisation. Chief officers have run leadership roadshows across both Cornwall and Devon in 2026, aimed at Ch.Insp and above (including police staff), reinforcing standards and behaviours, providing CPD and building a culture of ways of working. These are further supplemented by other leadership events both in Force and shared in the alliance. Specific topic related online events have been held to increase visibility and reach in the organisation, providing the opportunity to hear from senior leadership and ask questions as to direction and activity. These have included Op Resolve (putting officers on frontline, Time to Talk sessions and both local policing and crime and investigation specific sessions). These help build knowledge, set expectations and develop a culture of working. Within a wide geographic force this is a good way of reaching many employees as well as supplementing face to face sessions.
Leadership The force needs to improve its operating model to enable it to effectively use its resources and promote collaborative working	As a force we have reviewed our governance structures, taking feedback from the organisation to both streamline decision making and also widen engagement/reduce silo working. A widened Force Delivery Board will focus on key organisational improvement activity (delivery of areas such as Op Resolve, Op Tenaci, AFI improvements), with revised terms of reference, executive and business level attendance, and specifically provide a single decision-making forum for improvement activity. At the same time, we have stripped out some of the single Chief Officer portfolio governance arrangements in order to reduce the risk of silo working. We are strengthening our planning activity further, and embedding our resource decision making through Priority Based Budgeting, identifying and implementing change to ensure resources are both used productively but also in the areas of priority to improve performance

	and mitigate organisational risk. This will become an annual business planning process aligning resources to demand. Further, we have strengthened our own internal assurance processes. The Check and test function within the Review and Inspections Team are used to test compliance, and are clarifying our scheme of delegation, ensuring our delegation fits with resource management decision making authority (both at Force and local level).
Workforce The force needs to improve its understanding of how continuing professional development (CPD) is supporting its workforce through developing an effective evaluation process	The Force recognises the need to strengthen its understanding of the impact of Continuing Professional Development (CPD) on workforce capability. In response, it will implement a clear and consistent CPD framework aligned to College of Policing standards, supported by a robust evaluation approach. This will include the introduction of structured evaluation methods to assess learning effectiveness beyond attendance and completion, focusing on the application of skills in the workplace and the resulting organisational impact. Enhanced governance and use of data through systems such as the Learning Management System will enable improved visibility of CPD activity and outcomes. Through this approach, the Force will be able to evidence how CPD contributes to improved performance, capability, and service delivery, ensuring alignment with national expectations and supporting continuous professionalisation of the workforce.
Workforce The force needs to invest in its professional development review (PDR) process to make sure that the workforce understands the value of recording personal development	The Force will strengthen and embed its Professional Development Review (PDR) framework to ensure the workforce understands the importance and value of recording personal development. This will include improving completion rates and enhancing the quality of PDR conversations through clearer expectations, guidance, and leadership engagement. As a result, PDR will become a meaningful driver of performance, development, and organisational outcomes, with increased workforce engagement and buy-in.

Workforce The force needs to engage with its workforce to ensure it has a comprehensive understanding of wellbeing needs, and it needs to act on information, feedback and responses	This recommendation has been reviewed alongside the wider findings of the HMIC PEEL inspection, to ensure the force is addressing the underlying issue. In particular, the inspection identified that staff did not always receive consistent support from line managers when raising wellbeing concerns. To address this, the force is implementing a number of actions focused on improving how wellbeing is understood, managed, and supported at all levels: • **Clear leadership responsibility:** Chief Officers and senior leaders at Command level will take clear ownership for wellbeing engagement. They will be responsible for ensuring they understand the needs of their teams and that this understanding leads to visible and measurable improvements. • **Better understanding at team level:** A consistent process is being introduced to gather accurate information about staff wellbeing across all teams. This will ensure that concerns are identified early and understood in context. • **Local accountability and action:** Heads of Departments will be responsible for acting on the insight gathered within their areas. This includes putting in place targeted support and demonstrating how their actions are making a difference to staff wellbeing. These changes are designed to embed wellbeing more firmly into everyday leadership and management practice. By improving consistency in how wellbeing is identified, prioritised, and acted upon, the force aims to ensure that all staff feel supported, and that concerns raised are responded to effectively.
Police Powers The force needs to ensure that where required, a safeguarding referral is completed for children who have been stopped and searched, or have had	The Force recognises the requirement to strengthen both the safeguarding of children during stop and search and the recording of these interactions, in line with HMICFRS' recommendations. While a safeguarding framework is already in place, including the

force used against them	requirement to submit a Public Protection Notice where force is used, further measures are necessary to ensure this is applied consistently and effectively. A structured improvement plan is being implemented to standardise safeguarding practice. This includes exploring mandating the submission of a Public Protection Notice for all stop and searches involving children, with a clear and recorded rationale where this is not completed, supported by enhanced supervisory scrutiny and audit. These measures will ensure that existing safeguarding arrangements are applied more effectively and will be embedded through revised policy, targeted training, system enhancements, and strengthened performance governance.
Police Powers The force needs to make sure that when officers use force, it is effectively recorded	Devon and Cornwall Police accepts HMICFRS's recommendation and recognises that, while processes are in place to support the recording and scrutiny of use of force, further assurance is required to ensure they are operating effectively and consistently in practice. The force will undertake a structured programme of review and consultation to better understand the extent and causes of under recording, including the effectiveness of current systems, supervision and data quality arrangements. This will inform the development of proportionate and evidence-based enhancements to existing processes, including consideration of data reconciliation, audit, governance and training. The force will strengthen its approach to performance and oversight to ensure use of force is subject to effective scrutiny and organisational learning. Through this activity, the force will build on existing arrangements, improving the completeness, accuracy and transparency of recording, and ensuring it can provide HMICFRS and the public with greater confidence in its use of force.

Prevent/ASB The force needs to encourage a problem-solving culture and use the systems it has in place to monitor and evaluate problem-solving activity	The force has been implementing an improvement plan for the monitoring and evaluating of problem-solving plans since it moved to NICHE. This plan has included: improved templates in NICHE, changes to NICHE to enable greater scrutiny from Specialist Problem Solvers and geographic supervisors, development of a new scoring matrix aligned to HMIC and Tilley matrixes, development of a Qlik Sense App for performance management purposes. At the time of the HMIC inspection the new templates and the App had not long been live and therefore we were unable to demonstrate any outcomes from the new and enhanced process. In addition to the above, further problem-solving training has been rolled out, a problem-solving conference to celebrate and share best practice of our best plans was delivered in March 2026, Tilley and Goldstein submissions made and problem-solving plans will be in place for all of our Knife Crime Fund areas – as they were for the Hot Spot Policing which was shared nationally as best practice. Problem solving methodology is currently being embed across the wider force areas of business through Priority Based Budgeting plus through the work of the Review and Inspections Team.
Prevent/ASB The force doesn't have effective processes in place to monitor how often its neighbourhood teams are abstracted from their core role	Devon and Cornwall Police abstract their neighbourhood officers from their core role through pre-planned or spontaneous routes. Whilst mechanisms are in place for the recording of both, neither are currently regular or reliable. Spontaneous abstractions are more complex for the force to understand. There is currently some operational confusion on what is or is not a Neighbourhood Policing abstraction. Clarity for accurate data recording will be achieved and embedded with the new Abstraction Policy which is currently being finalised.

	We are working with Performance and Analysis colleagues to establish and implement the following: 1/ Pre-planned abstraction – Subject to local BCU decision making and scrutiny in collaboration with the force Resource Management Unit who then record the pre-planned Neighbourhood Officer moves on the Force Resourcing system (GRS). Operational officers often refer to this as 'blue box' moves which refers to the visual representation of the changed posting in the GRS system. Pre-planned moves can be reported on effectively with a methodical approach as a result, although there is no current process automation that reports on this. A solution is being progressed through Performance and Analysis, and the data will form part of the monthly performance reports to ensure high level local scrutiny and governance. 2/ Quantitative Measures: Opportunity for automated reporting of spontaneous abstractions will be achievable with the authorised Policy. The STORM command and control system will be used to correlate incident deployment against resource type, resource identification, neighbourhood policing area, role (from officer callsign) against the Policy criteria. This will provide a consistent baseline for the force down to local area level. 3/ Qualitive Measures: Neighbourhood police staff and officers are currently directed to record abstractions manually themselves. They do this through the Alert! Engagement platform provided by VISAV. The benefit of this approach is that is captures qualitive officer feedback in addition to basic metrics of the abstraction type and duration. The weakness is the reliance on accurate officer submission. However, the combination of this alongside STORM related data (once live) will ensure performance reporting on abstractions is both quantitative and qualitive.

Responding The force needs to attend calls for service in line with its published target attendance times	Up until recently the Force set a self-imposed target to reach all emergency calls for service within 20 minutes, 80% of the time. We recognise that positive progress has been made in recent years, allowing us to reach a figure of 72%. The recent National Police Performance Framework has now stipulated that all Forces will be assessed against an urban (15mins) and rural (20mins) standard. In DCP urban areas are defined as Torbay, Exeter and Plymouth, with an expectation that we will achieve 90% compliance across both standards. It is recognised that this will be a significant challenge for DCP as it is for other large forces. Work is ongoing via Operation Resolve which is seeking to strengthen Response teams, with the strategic aim of redeploying staff to the operational front line to provide improved resilience and improved response times. While there have been improvements, more progress is still required. A revised and refreshed improvement plan will be submitted in July, and work is ongoing to trial an 'incident car' style approach in our 3 urban centres. We continue to strengthen our Video Response offering and have taken steps to remove non urgent demand (appointments) from Response, thus freeing up vital resource to be available to attend Emergency and Priority calls for service.
Responding The force should make sure ongoing risk is assessed when calls are placed in a queue	This recommendation relates to non-urgent calls for service. Devon and Cornwall Police has a clear policy for reviewing the risk on non-urgent calls for service which are primarily resolved through pre-booked appointments or through allocation to officers within Local Policing depending on the skills required. Force guidance requires that this review (THRIVE) is completed every 24 hours to ensure victims remain safe, safeguarded, and engaged while

	awaiting police contact. To date, the responsibility for completing THRIVE reviews has largely sat with Sergeants and staff within the Control Room. This has placed significant demand on a small number of officers. The current policy requires officers within Local Policing based in BCUs to conduct a review within 24 hours and ensure that the victim is spoken to if the incident remains unresolved after 48 hours. The application of the policy remains stubbornly inconsistent. A review of our operating model with respect to non-urgent demand has been commissioned, overseen by the ACC Local Policing, and this will be escalated in the Force Delivery Board chaired by the DCC.
Responding The force should make sure that the control room has sufficient oversight of incidents that are held in other areas of the force	The current operating model of the Force is that once an incident is graded, oversight of emergency, priority and P1 incidents is held within the control room. Oversight of logs graded as routine (i.e. a 48-hour target response time) sits within the local policing area for that log. The control room does not regularly review routine logs, as the staff within the control room are needed to deal with new logs and answer emergency calls. Responsibility for oversight of routine incidents sits with the duty Sergeants within the local policing team, who are responsible for ensuring that threat assessments are undertaken and that routine logs are resourced. There are no current plans to alter this model, due to the need to create capacity for handling significant volumes of emergency and non-emergency calls. However, to support local oversight, an performance app has been developed which will provide performance metrics for all non-emergency demand in the force, including the timeliness and re-thrive status of logs graded as routine and the number of Niche occurrences awaiting allocation to investigating officers. In addition, since 15 June 2026, CRC has implemented an enhanced supervisory review process for all logs graded as routine, to check the grading before the log is passed to local

	policing. Performance metrics are being recorded to understand the effectiveness of the new process.
Investigation The force should make sure that crimes are allocated to appropriately skilled investigators	This has been self-certified by the force awaiting HMICFRS sign off. Since the Quality Service Review (QSR) and interviews with staff as part of PEEL, a crime allocation tool has been launched to bring to life the crime allocation policy. Clear direction has been given in relation to splitting of crime and ensuring a victim centred approach. An escalation process complements this ensuring if a workstream reviews a crime and does not feel it should be allocated due to severity of injury or offence, it is able to be correctly allocated.
Investigation The force needs to consistently achieve appropriate outcomes for victims	An outcome task and finish group is in progress chaired by head of major crime. The plan is to make sustainable performance improvements across all crime types but especially those where we are an outlier compared to national benchmark. Outcome performance app is also now live. This ongoing work is already showing performance improvements, putting the force on an upward trajectory.

Safeguarding The force needs to improve how it records rapes and crimes committed against victims of domestic abuse	Through the work of a dedicated Crime Data Integrity (CDI) Gold and Silver command, DCP have been able to provide feedback at an individual level. Learning has also been circulated via force wide messaging and bespoke training and inputs at team meetings and conferences. These have included bespoke inputs at the Neighbourhood Policing Conferences on recording crimes from ASB and to the Force Contact Centre on rape and conduct crimes. As a force we have also changed the classifications for reports of domestic incidents, meaning when there is a crime that involves domestic abuse (DA), a record is automatically created on Niche. Likewise, with anti-social behaviour, more of these incidents are recorded directly onto Niche. Following this work, audits have provided us with assurance around the process.
Safeguarding The force needs to effectively manage preventative orders it applies for	The force is committed to improving how we manage the preventative orders we apply for, especially those designed to prevent violence against women and girls. Domestic Abuse Protection Orders (DAPO), when introduced nationally, will become the most common preventative order applied for, replacing Domestic Violence Protection Orders (DVPO). This AFI will be integrated into the DAPO implementation project and will deliver: • Central unit to coordinate the management of and application for preventative orders • Process to task local officers to undertake enforcement activity on people with orders • Performance framework to monitor the number of preventative orders, compliance with those orders and identify which officers are undertaking that activity

Fraud The force needs to protect its communities from the risk of fraud	DCP has no dedicated fraud protect capability. The Fraud Triage Support team (FTST) was established in 2024 with the intent of providing a 4P capability. However, due to the team being half the size recommended, there was no capacity for fraud protect work to be undertaken. A specific performance improvement plan has been developed which aims to achieve the below outcomes: 1.Continued development of Fraud Dashboard and Fraud Qlik App to inform strategic and operational leaders and ensure they have access to relevant fraud performance data to fully understand the scale and risk of fraud within local communities. 2.The development of intelligence led products that can be part of the Serious Organised Crime (SOC) local profiles. This will improve the understanding of the threat in local neighborhoods and direct local activity to protect communities. 3.We will establish dedicated fraud protect resources which will increase fraud disruptions, improve engagement with national campaigns and make the best use of regional and national resources.
Fraud The force needs to provide effective training to all investigators and call takers and to continuously evaluate its capability to respond and investigate fraud	A specific performance improvement plan has been developed which aims to achieve the below outcomes: 1. The Delivery of the College of Policing NCALT package and integration of fraud into CMCU training- Training for Contact officers and Resource Incident Management Officers (RIMO's) to ensure that staff fully understand how to manage reports of fraud, specifically the Call for Service principles and safeguarding requirements. The Fraud Qlik app will aid dip sampling by control room supervisors, as will feedback from the FTST.

	2. The use of IQ bitesize learning to address terminology and Report Fraud requirements will increase awareness and confidence of staff managing fraud reports, compliance with Home Office Counting Rules (HOCR) and reduce reliance on specialist teams. 3.Training for first responders, including Patrol, Neighborhood and Criminal investigation departments, to ensure all first responders fully understand how to manage reports of fraud, specifically the Call for Service principles and safeguarding requirements. The Fraud Qlik app will aid dip sampling by supervisors, as will feedback from FTST. In addition to NCALT packages in Actions 1 & 2, the force will explore if fraud training can be included in initial officer, PIP1 and PIP2 training. 4.Continued development of the Fraud Qlik app and adoption in use for performance monitoring by supervisors and managers. This will ensure strategic and operational leaders have access to relevant fraud performance data 5.Development of a Fraud communications strategy that covers internal and external communication. External communication of the risks and harm from fraud and provides the public with information to help protect them from harm. Internal communication to help staff understand the risks and harm and direct them to sources of assistance to enable them to respond effectively.
Fraud The force needs to record fraud in line with national guidance to prevent unnecessary demand	A specific performance improvement plan has been developed which aims to achieve the below outcomes: 1.Training – this is fully covered within the fraud training AFI.

	2.The FTST will work with the Business Systems Improvement Team (BSIT) and the control room to map how current processes are used for recording reports of fraud, including single online home, and establish a process to reduce unnecessary work. The review aims to; • Identifying any issues with the current system(s) • Establishing proposals to change the process(es) • Checks with the Force Registrar that any proposed process change is HOCR complaint

AGENDA NO: 7

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 30 September 2026

FOIA OPEN

TITLE OF REPORT: ANNUAL ASSURANCE MAP

REPORT BY: Jo George – Alliance Head of Audit & Insurance

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

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

RECOMMENDATIONS:
The Independent Audit Committee is asked to:

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

1. BACKGROUND INFORMATION

1.1 Assurance Mapping is recognised within the Public Sector Internal Audit Standards as an important tool for understanding and coordinating assurance across organisations.

1.2 The Terms of Reference for the Independent Audit Committee require the Committee to consider the wider governance and assurance framework and

receive reports regarding its adequacy in addressing the risks and priorities of the Police and Crime Commissioners and Chief Constables.

1.3 Assurance Mapping is a process that brings together assurance from multiple sources into a single framework. It enables management, the Executive and the Independent Audit Committee to understand what assurance exists, who is providing it, the level of confidence that can be taken from it and whether there are any significant gaps or duplication within the overall assurance framework.

1.4 The assurance mapping exercise does not generate new assurance activity. Instead, it collates and evaluates assurance information that is already available across the two Forces. This enables a consolidated assessment of the effectiveness of governance, risk management and internal control arrangements against key organisational priorities.

1.5 The maps provide a snapshot in time and are intended to support informed decision making by highlighting areas where assurance is strong, where there may be overlap between assurance providers and where additional assurance may be beneficial

2. ASSURANCE MAPPING

2.1 The 2026 Assurance Maps are attached as:

Appendix A – Devon & Cornwall Police Assurance Map
Appendix B – Dorset Police Assurance Map

2.2 The maps have been developed around the key areas contained within each Force's Force Management Statement (FMS). The purpose is to provide a consolidated view of the assurances already available across the organisation received during 2025/26 and up to August 2026. Enabling the Executive and Independent Audit Committee to better understand the level of assurance received against each area.

2.3 As part of the assessment process, HMICFRS graded judgments are incorporated through information provided by the Corporate Development Teams within both Forces. These assessments form an important component of the overall assurance position and contribute to the scoring allocated against each Force Management Statement area.

2.4 The Internal Coverage element of the map contains assurance work undertaken by the Audit & insurance Team, Investigation Standards Team (Dorset) and Check & Test Team (D&C).

2.5 The summary assurance map also contains the results of individual operational assurance maps. The operational maps have been populated with details of how and where the business operational controls are working (First Line), assurance oversight, management, and compliance reporting (Second Line) and any independent challenge and audit/regulator reviews available (Third line).

2.6 The operational assurance maps prepared by the Audit & Insurance team through July/August 2026 have focused on strategic organisational risks.

- Fraud Assurance Map which identifying fraud risks within each department across the two forces. The focus was to ensure we have adequate lines of defence for any potential frauds against the two forces. This map is then linked to the Fraud Risk Register.

- Health & Safety Assurance Map which identifies key health and safety risks across the two forces. The focus is to ensure appropriate controls, governance arrangements, and assurance activities are in place to protect officers, staff, volunteers and members of the public, whilst ensuring compliance with statutory health and safety requirements.

- Environmental & Sustainability Assurance Map which identifies environmental and sustainability risks, commitments and obligations across the two forces. The focus is to ensure adequate controls and assurance arrangements are in place to support environmental responsibilities, meet regulatory requirements, and deliver sustainability objectives

3. MOVING FORWARD

3.1 Assurance Mapping will continue to form part of the Internal Audit and Assurance programme.

3.2 Future assurance mapping work will focus on identifying additional sources of assurance across both forces to provide a more complete and robust understanding of the overall assurance framework.

7th September 2026

Devon & Cornwall Assurance Map - September 2026

ROLLING AUDIT PLAN as at: 07/09/2026

Filter by Audit Period: Multiple selections

Filter by Police Force: DCP only audits

Coverage	Description
Good	5 or more audits
Adequate	3 or 4 audits
Some	1 or 2 audits
In Progress	Audits are currently 'in progress'
None	No coverage to date

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Police Area | Corporate Risks | Top 10 Risks | Healthy Org

Police Area	SWAP Coverage	Average Opinion	HMICFRS Coverage	Average Opinion	Internal Coverage	Average Opinion
FMS 1 - Finance	Adequate	Limited	Good	Reasonable	Good	Reasonable
FMS 2 - Wellbeing	None		Good	Reasonable	None	
FMS 3 - Responding to the Public	Some	Reasonable	Good	Reasonable	Adequate	Reasonable
FMS 4 - Prevention and Deterrence	In Progress		Good	Reasonable	None	
FMS 5 - Investigations	None		Good	Reasonable	Good	Reasonable
FMS 6 - Protecting the Vulnerable	Some	Reasonable	Good	Reasonable	Some	Reasonable
FMS 7 - Managing Offenders	Some	Limited	Good	Reasonable	None	
FMS 8 - Managing Serious and Organised Crime	None		Good	Reasonable	None	
FMS 9 - Major Events	None		Good	Reasonable	Some	No Assurance
FMS 10 - Knowledge Management and ICT	Some	Limited	Good	Reasonable	Good	Limited
FMS 11 - Force-wide Functions	Adequate	Limited	Good	Reasonable	Some	Limited
FMS 12 - Collaboration	Some	Limited	Adequate	Reasonable	None	

Devon & Cornwall Operational Assurance Maps

Substantial assurance from most recent independent report/audit/assurance activity

Reasonable assurance from most recent independent report/audit/assurance activity

Limited assurance from most recent independent report/audit/assurance activity

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
A	**Environment & Sustainability – August 2026**												
	Environmental Sustainability Policy & Strategy	G	G	G	G		X		X				
	Environmental Sustainability Governance	G	G	G	G		X		X				
	Carbon Footprint – Measurement of Performance	G	G	G	G		X		X				
	Environmental and Sustainable Procurement	G	G	G	G		X		X				
	Financial & Valuation Risk	A	R	G	A	Embed sustainability into business cases to ensure whole life /life cycle economic considerations are assessed Develop carbon cost.	X		X				
	Decarbonisation	A	A	G	A	Estate (Heat) & Fleet decarbonisation plan complete – action being taken as budgets allow.	X		X				
	Sustainability Awareness & Training	A	A	G	A	Develop the Environment & Sustainability eLearning. Introduce Environment & Sustainability in inductions.	X		X			X	

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
B	**Health & Safety – April 2024**												
	H&S Training	A	A	A	A	H&S Training for Line Managers and Principal Officers has been suspended, and will be brought in house, due to start in the next 12 months.		X				X	
	H&S Governance	G	G	G	G		X	X					
	H&S Awareness	G	G	G	G			X				X	
	Inspection Regime of Buildings	A	G	G	G	A central record should be maintained with an annual return by the Building Controllers to confirm that all the requirements of their role have been completed. This would ensure corporate assurance can be obtained.	X	X					
	RIDDOR Accidents	G	G	G	G			X					
	Fire Risk Assessments	A	A	G	G	Changes in legislation/ British Standards, requires Fire risk assessors to be on the Fire risk assessors register; to achieve this all-Fire risk assessors must hold IFSM membership and level 4 Fire risk assessor's qualifications,		X					
	Risk Assessments / Non-Operational	A	A	G	G	Clearly defined owners of risk assessments, to review and sign off the risk assessment must be maintained.		X					

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
	Risk Assessments / Operational *(Dynamic / Generic and Specific)*	A	A	G	G	All Generic Risk Assessments currently being gathered into a central GRA Library by H&S Team, accessible to all via the H&S SharePoint page. Each GRA is reviewed by the H&S Team as it is archived and where necessary, GRA owners are requested to update their document. Clearly defined owners of risk assessments, to review and sign off the risk assessment.		X				
	COSHH	A	A	G	G	Central COSHH library to be created and managed centrally.		X					
C	**Internal Fraud – August 2026**												
	Finance (Alliance Function)												
	Accounts Payable & Accounts Receivable	A	A	A	G	ERP development	X		X		X		
	Payroll	G	G	G	G	Staff overtime – awaiting proactive approval.	X		X		X		
	Treasury Management	G	G	G	G		X		X		X		
	Main Accounting	G	G	G	G		X		X				
	Fleet Services (Alliance Function)												
	Fleet Services	G	G	G	G		X		X				
	People – Human Resources (Alliance Function)												
	Human Resources	A	A	A	A	ERP development. TOIL recording development	X		X		X		

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
						needed. Improve OH report control processes.							
	Admin Services (Alliance Function)												
	Admin Services	G	G	G	G		X		X				
	Business Change (Alliance Function)												
	Business Change	G	G	G	G		X		X				
	ICT (Alliance Function)												
	ICT	G	G	G	G		X		X	X	X		
	Procurement (Southwest PPD Function)												
	Procurement	G	G	G	G		X		X				
	Building & Estates												
	Building & Estates	A	A	A	G	ERP system being upgraded to ensure enforced segregation of duties for raising of PO's / good receive notification and authorisation for payment of invoices. Business Case developments.	X		X		X		

Dorset Police Assurance Map – September 2026

ROLLING AUDIT PLAN as at: 07/09/2026

SWAP INTERNAL AUDIT SERVICES

Filter by Audit Period: Multiple selections

Filter by Police Force: DP only audits

Coverage	Description
Good	5 or more audits
Adequate	3 or 4 audits
Some	1 or 2 audits
In Progress	Audits are currently 'in progress'
None	No coverage to date

Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

Police Area | Corporate Risks | Top 10 Risks | Healthy Org

Police Area	SWAP Coverage	Average Opinion	HMICFRS Coverage	Average Opinion	Internal Coverage	Average Opinion
FMS 1 - Finance	Adequate	Reasonable	Adequate	Reasonable	Good	Reasonable
FMS 2 - Wellbeing	None		Adequate	Reasonable	Some	Reasonable
FMS 3 - Responding to the Public	Some	Limited	Good	Reasonable	Good	Reasonable
FMS 4 - Prevention and Deterrence	None		Good	Reasonable	None	
FMS 5 - Investigations	None		Good	Reasonable	Good	Reasonable
FMS 6 - Protecting the Vulnerable	Some	Reasonable	Good	Reasonable	Adequate	Reasonable
FMS 7 - Managing Offenders	Some	Limited	Good	Reasonable	None	
FMS 8 - Managing Serious and Organised Crime	None		Adequate	Reasonable	Some	Reasonable
FMS 9 - Major Events	None		Adequate	Reasonable	Some	Reasonable
FMS 10 - Knowledge Management and ICT	Some	Limited	Adequate	Limited	Good	Limited
FMS 11 - Force-wide Functions	Adequate	Limited	Good	Limited	Adequate	Limited
FMS 12 - Collaboration	Some	Reasonable	Adequate	Reasonable	None	

Dorset Police – Assurance Mapping

APPENDIX B

Dorset Police Operational Assurance Maps

Substantial assurance from most recent independent report/audit/assurance activity

Reasonable assurance from most recent independent report/audit/assurance activity

Limited assurance from most recent independent report/audit/assurance activity

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
A	**Environment & Sustainability – August 2026**												
	Environmental Sustainability Policy & Strategy	A	A	G	G	Sustainability Policy is currently being drafted following launch of the sustainability strategy.	X		X				
	Environmental Sustainability Governance	G	G	G	G		X		X				
	Carbon Footprint – Measurement of Performance	G	G	G	G		X		X				
	Environmental and Sustainable Procurement	G	G	G	G		X		X				
	Financial & Valuation Risk	A	R	G	G	Business Case developments required and Development of Carbon Costs	X		X				
	Decarbonisation Risk	A	A	G	A	Estate (Heat) & Fleet decarbonisation plan complete – action being taken as budgets allow.	X		X				
	Sustainability Awareness & Training	A	A	G	A	Develop the Environment & Sustainability eLearning. Introduce Environment & Sustainability in inductions.	X		X			X	
B	**Health & Safety – August 2026**												
	H&S Training	A	A	A	A	H&S Training for Line Managers and Principal Officers has been		X				X	

			LINES OF DEFENCE				Tag						
	RISK	IMPACT	LINE 1 Operational/Tactical	LINE 2 Corporate Oversight/Strategic	LINE 3 Assurance Providers		Reputation	H&S	Finance	IT	Info Security	Training	
						suspended, and will be brought in house, due to start in the next 12 months.							
	H&S Governance	A	A	A	A	Where alliance meetings have been split to individual forces, Dorset has not been invited to some relevant meetings including Dorset Clinical Governance. Board.	X	X					
	H&S Awareness	G	G	G	G			X				X	
	Inspection Regime of Buildings	A	G	G	G	A central record could be maintained with an annual return by the Building Controllers to confirm that all the requirements of their role have been completed. This would ensure corporate assurance can be obtained.	X	X					
	RIDDOR Accidents	G	G	G	G			X					
	Fire Risk Assessments	A	A	G	G	Changes in legislation/ British Standards, requires Fire risk assessors to be on the Fire risk assessors register; to achieve this all-Fire risk assessors must hold IFSM membership and level 4 Fire risk assessor's qualifications,		X					
	Risk Assessments / Non-Operational	A	A	G	G	Clearly defined owners of risk assessments, to review and sign off the risk assessment must be maintained.		X					

Dorset Police – Assurance Mapping

APPENDIX B

			LINES OF DEFENCE				Tag						
	RISK	**IMPACT**	**LINE 1 Operational/Tactical**	**LINE 2 Corporate Oversight/Strategic**	**LINE 3 Assurance Providers**		**Reputation**	**H&S**	**Finance**	**IT**	**Info Security**	**Training**	
	Risk Assessments / Operational *(Dynamic / Generic and Specific)*	A	A	G	G	All Generic Risk Assessments currently being gathered into a central GRA Library by H&S Team, accessible to all via the H&S SharePoint page. Each GRA is reviewed by the H&S Team as it is archived and where necessary, GRA owners are requested to update their document. Clearly defined owners of risk assessments, to review and sign off the risk assessment.		X				
	COSHH	A	A	G	G	Central COSHH library to be created, and managed centrally		X					
C	**Internal Fraud – August 2026**												
	Finance (Alliance Function)												
	Accounts Payable & Accounts Receivable	A	A	A	G	ERP development	X		X		X		
	Payroll	G	G	G	G	Staff overtime – awaiting proactive approval.	X		X		X		
	Treasury Management	G	G	G	G		X		X		X		
	Main Accounting	G	G	G	G		X		X				
	Fleet Services (Alliance Function)												
	Fleet Services	G	G	G	G		X		X				
	People – Human Resources (Alliance Function)												
	Human Resources	A	A	A	A	ERP development. TOIL recording development needed. Improve OH report control processes.	X		X		X		

Dorset Police – Assurance Mapping

APPENDIX B

			LINES OF DEFENCE				Tag						
	RISK	**IMPACT**	**LINE 1 Operational/Tactical**	**LINE 2 Corporate Oversight/Strategic**	**LINE 3 Assurance Providers**		**Reputation**	**H&S**	**Finance**	**IT**	**Info Security**	**Training**	
	Admin Services (Alliance Function)												
	Admin Services	G	G	G	G		X		X				
	Business Change (Alliance Function)												
	Business Change	G	G	G	G		X		X				
	ICT (Alliance Function)												
	ICT	G	G	G	G		X		X	X	X		
	Procurement (Southwest PPD Function)												
	Procurement	G	G	G	G		X		X				
	Building & Estates												
	Building & Estates	A	A	A	G	ERP system being upgraded to ensure enforced segregation of duties for raising of PO's / good receive notification and authorisation for payment of invoices. Business Case developments.	X		X		X		

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Devon and Cornwall Police and Dorset Police

Joint Audit Progress Report and Sector Update

Audit progress report and sector updates

September 2026



Agenda

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3	Progress at September 2026	5
4	Audit deliverables	6
5	Policing Sector Update	8
6	Wider Sector Update	12

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Audit Progress Report

Grant Thornton

Introduction



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

The paper also includes a series of sector updates in respect of emerging issues which the Committee may wish to consider.

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

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

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Progress at September 2026

Financial Statements and Value for Money Audit

The statutory accounts for Devon and Cornwall Police and Dorset Police were both published in advance of the 30 June 2026 deadline.

Audit work commenced in mid-June and is progressing well across both the financial statements and value for money elements of the engagement for each force.

We are on track to conclude our work by mid-November, with results reported to the Independent Audit Committee on 3 December 2026, and we intend to sign the audit opinion immediately following, subject to the relevant approvals.

No significant issues have been identified to date, and we would like to thank the finance team for their ongoing support throughout the audit.



Meetings

We met with Finance Officers in August as part of our quarterly liaison meetings and continue to be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective.

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Devon and Cornwall - Audit Deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 Deliverables	Planned Date	Status
Audit Plan We are required to issue a detailed audit plan to the Independent Audit Committee setting out our proposed approach in order to give an opinion on the 2025/26 financial statements.	April 2026	Complete
Audit Findings Report The Audit Findings Report will be reported to the Independent Audit Committee.	November 2026	Not yet due
Auditors Report This includes the opinion on your financial statements.	December 2026	Not yet due
Auditor's Annual Report The key output from local audit work on arrangements to secure Value for Money is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). A draft of the AAR will be taken to the 3 December 2026 Independent Audit Committee.	November 2026	Not yet due

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Dorset - Audit Deliverables

Below are some of the audit deliverables planned for 2025/26

2025/26 Deliverables	Planned Date	Status
Audit Plan We are required to issue a detailed audit plan to the Independent Audit Committee setting out our proposed approach in order to give an opinion on the 2025/26 financial statements.	April 2026	Complete
Audit Findings Report The Audit Findings Report will be reported to the Independent Audit Committee.	November 2026	Not yet due
Auditors Report This includes the opinion on your financial statements.	December 2026	Not yet due
Auditor's Annual Report The key output from local audit work on arrangements to secure Value for Money is an annual commentary on arrangements, which will be published as part of the Auditor's Annual Report (AAR). A draft of the AAR will be taken to the 3 December 2026 Independent Audit Committee.	November 2026	Not yet due

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Policing Sector Update

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

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

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

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



Grant Thornton Publications

Insights from sector specialists

Accounting and regulatory updates

Grant Thornton

HMICFRS



New Policing Performance System

HMICFRS published the first performance levels for all 43 territorial police forces in England and Wales on 16 July 2026 under the new Policing Performance System. Introduced in April 2026, the system replaces the previous monitoring arrangements and brings together HMICFRS assessments, the Home Office Police Performance Framework and improvement support provided by the College of Policing.

Forces are assigned to one of four levels according to their performance and the support or intervention required. Level One is the default position; Level Two provides enhanced support to prevent deterioration; Level Three involves targeted intervention and improvement planning; and Level Four represents special measures. The assessments are intended to identify concerns earlier and provide greater transparency, consistency and accountability.

Police and Crime Commissioners and Deputy Mayors will have an important role in scrutinising the force's level, the evidence underpinning it and any resulting improvement arrangements.

Further information is available on the HMICFRS website.

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National Police Chief's Council

On 15 July 2026, the Government announced a 3.5% pay award for police officers of all ranks in England and Wales, effective from 1 September 2026. The award followed recommendations from the Police Remuneration Review Body and the Senior Salaries Review Body.

The award should be reflected in updated workforce budgets, medium-term financial plans and savings assumptions. Forces should also consider the consequential effect on overtime, allowances, pension-related costs and future-year pay baselines.

The NPCC welcomed the additional government funding associated with the award but continued to highlight the acute financial pressures facing police forces and the need for wider policing reform.

Further details can be found here.

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Office for National Statistics

The Office for National Statistics published its latest Crime in England and Wales bulletin on 23 July 2026. The Crime Survey for England and Wales estimated 9.6 million incidents of headline crime in the year ending March 2026, representing no statistically significant change from the previous year.

Fraud remained a substantial component of demand, with an estimated 4.5 million incidents. Although the estimated number of incidents was not significantly different from the previous year, the number of fraud victims increased by 10% to approximately 3.8 million. The survey also estimated that 40.9% of people experienced or witnessed anti-social behaviour, compared with 35.5% in the previous year, although the ONS cautioned that changes to survey questions inflated part of this increase.

The publication is accompanied by police-force-area data, enabling forces and policing bodies to compare local recorded-crime trends with national and regional patterns.

Further information is available on the Office for National Statistics website.

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Wider sector updates

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

Grant Thornton

Local government reorganisation (LGR)

Audit Committees need to be aware of latest announcements and useful guidance.

On 16 July 2026 the Government announced LGR decisions for 14 areas of England. Together with decisions already announced for Surrey, Essex, Hampshire, Norfolk and Suffolk, this takes the total programme to 134 existing councils being replaced by 38 new unitary authorities.

Areas covered by the decisions on 16th July were:

- Derbyshire and Derby;
- Devon, Plymouth and Torbay;
- East Sussex and Brighton and Hove;
- Gloucestershire;
- Hertfordshire;
- Kent and Medway;
- Lancashire, Blackpool & Blackburn with Darwen;
- Leicestershire, Leicester and Rutland;
- Lincolnshire, North & Northeast Lincolnshire;
- Nottinghamshire and Nottingham;
- Oxfordshire (plus part of West Berkshire);
- Staffordshire and Stoke-on-Trent;
- Warwickshire; and
- Worcestershire.

All changes are subject to Parliamentary approval, but the common timetable across all areas is: Shadow authority elections in May 2027, with new councils formally taking over service delivery ("vesting day") on 1 April 2028.

In the meantime, Rewiring the State was published on 31 July 2026, setting out the government's wider plan to fundamentally rewire the state by shifting power, funding and accountability from Whitehall to local leaders.

Helpful guidance from Grant Thornton:

For our learning from the eight new unitary councils that were created between 2019 and 2024, see Learning from the new unitary councils.

- For insights into how best to prepare for the new changes now to come, see three recent publications from July and August 2026:
- Why agreeing the balance sheet split early matters.
- The financial planning process and Medium-Term Financial Strategy for newly created unitary councils.
- Managing assets through Local Government Reorganisation.

Audit Committee members are also encouraged to visit our LGR hub for additional information on how their council can successfully navigate change: Local Government Reorganisation | Grant Thornton.

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Valuing people

For information: Audit Committees need to be mindful of workforce and people-related challenges facing the sector.

The Public Services People Manager's Association held their latest Annual Conference in Birmingham in April this year and heard thoughts on whether the time is right for Chief People Officer to become a statutory role, equivalent to Monitoring and s151 Officer.

With challenges around skills retention, and with local government reorganisation creating uncertainty and instability for those employed across the sector, the timing for this debate could perhaps never be better.

Local Government Association workforce data shows that:

- More than 1 million people are directly employed by councils across England, at a cost of £35.8 billion per annum; and
- More than one million additional people are employed in council-commissioned Adult Social Care through the private sector.

In addition to those formally employed across the local government sector, the Health Foundation recently estimated that 1 in 6 adults in the UK carry out unpaid care work, providing essential top up for public services that are the statutory responsibility of local authorities.

CQC is currently consulting on proposed changes to its regulatory process. The intention is to replace 34 "Quality Statements" with 24 "Key Lines of Enquiry", looking at how local authorities deliver care and, amongst other things, lending greater weight to how local authorities work professionally with the unpaid carers whose work supports statutory provision.

Carers UK held an inaugural State of Caring conference in May 2026 hearing, amongst other things, about the tipping point unpaid carers can reach if not given the right support. CQC's change of emphasis seems a well-timed recognition of the reality of how significant elements of social care are provided across England today.

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Making the Annual Governance Statement matter

Audit Committees are responsible for approving the AGS (sometimes with Full Council too) and should seek assurance it reflects a robust review against the CIPFA/SOLACE principles, a well-developed Code of Corporate Governance, and a clear assessment of effectiveness.

- An evidence-based, candid view of strengths, weaknesses and planned improvements
- Effectiveness is a qualitative judgement — not just a policy checklist
- The review and drafting of the AGS should always be internally led
- Senior officers must show genuine ownership, directed by members
- An organisation-wide understanding of how governance works in practice

> **The AGS is a key indicator of the effectiveness of a council's governance framework and a potential early warning sign of wider governance weaknesses.**
>
> Grant Thornton UK, July 2026

Read our full article → Published 20 July 2026

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Audit Committee resources

Commentary from Grant Thornton on recovering the accounts preparation and audit timetable:

Local audit reset: What comes after the backstop? | Grant Thornton

Latest guidance and learning from Grant Thornton on local government reorganisation and devolution:

Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton

Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?

Learning from the new unitary councils

Grant Thornton learning on procurement and contract management:

Local government procurement and contract management

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

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

LGA Regional Audit Forums for Audit Committee Chairs

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

CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector

Global Internal Audit Standards in the UK Public Sector | CIPFA

CIPFA Good Governance

Delivering Good Governance in Local Government Addendum

The Three Lines of Defence Model (IAA)
https://www.theiia.org/globalassets/documents/resources/the-iias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf

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

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

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AGENDA NO: 10a

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 30 September 2026

TITLE OF REPORT: Devon & Cornwall Police Risk Update

REPORT BY: Teri Roberts, Strategic Risk Manager

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

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

RECOMMENDATIONS:
The Independent Audit Committee is asked to:

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

1. BACKGROUND INFORMATION

1.1 The purpose of this report is to provide the Independent Audit Committee with an update on the risk management process in Devon and Cornwall Police.

1.2 This report provides an update on:

- Governance and reporting arrangements
- An overview of risk oversight and scrutiny processes
- Recording of controls
- Strategic Risks
- Future developments to the risk management processes

2. GOVERNANCE AND REPORTING ARRANGEMENTS

GOVERNANCE

2.1 Departmental risks are maintained, reviewed and reported through established governance arrangements.

2.2 Anyone in Devon & Cornwall Police can raise a risk though the appropriate governance channels. Risks may be identified through a variety of means, including daily business activity, performance and other meetings, as well as during preparation of the Force Management Statement (FMS), and any internal or external audit.

2.3 Any risks that are identified should, with the agreement of the departmental commander or head of department, initially be linked to the appropriate departmental risk register. If a risk is sufficiently strategic and serious it may then be linked to the Force Management Risk Register (FMRR), with the agreement of the relevant executive owner.

REPORTING

2.4 The FMRR has been structured in a similar way to the FMS to ensure that the two documents are consistent and so that the FMRR can directly inform the production of the FMS.

2.5 The FMRR is presented twice yearly to the Force Executive Board (FEB) and is currently being finalised for presentation on 06 October 2026.

3. RISK DEEP DIVES

FORCE MANAGEMENT RISK REGISTER

3.1 The risk deep dive process remains ongoing, and dates are currently being identified for the next Force and OPCC Executive Deep Dive which will be scheduled post the October submission to FEB.

3.2 The FMRR will then be considered by the Commissioner's Accountability Board, date to be confirmed.

ALLIANCE DEPARTMENT RISKS

3.3 Alliance department key risks continue to be presented to Joint Executive Board for a deep dive. However, due to the focus on Priority Based Budgeting (PBB), the deep dive schedule was postponed during 2025 but recommenced in February 2026. The key ICT departmental risks are scheduled to be presented at the September Joint Executive Board meeting.

3.4 The Strategic Alliance Risk Register was last presented to Working Together Board in July 2026 and focussed on the alliance departmental key risks (top scoring).

4. OVERSIGHT AND SCRUTINY PROCESSES

4.1 Under the FMRR process, risks for each business area are reviewed, and a *Risk Statement* produced, which is informed by the appropriate departmental risk register(s), with the Executive Owner then deciding which *Risk Statements* they wish to escalate to the FMRR, leading to a comprehensive understanding of the Force risk landscape (Figure 1).

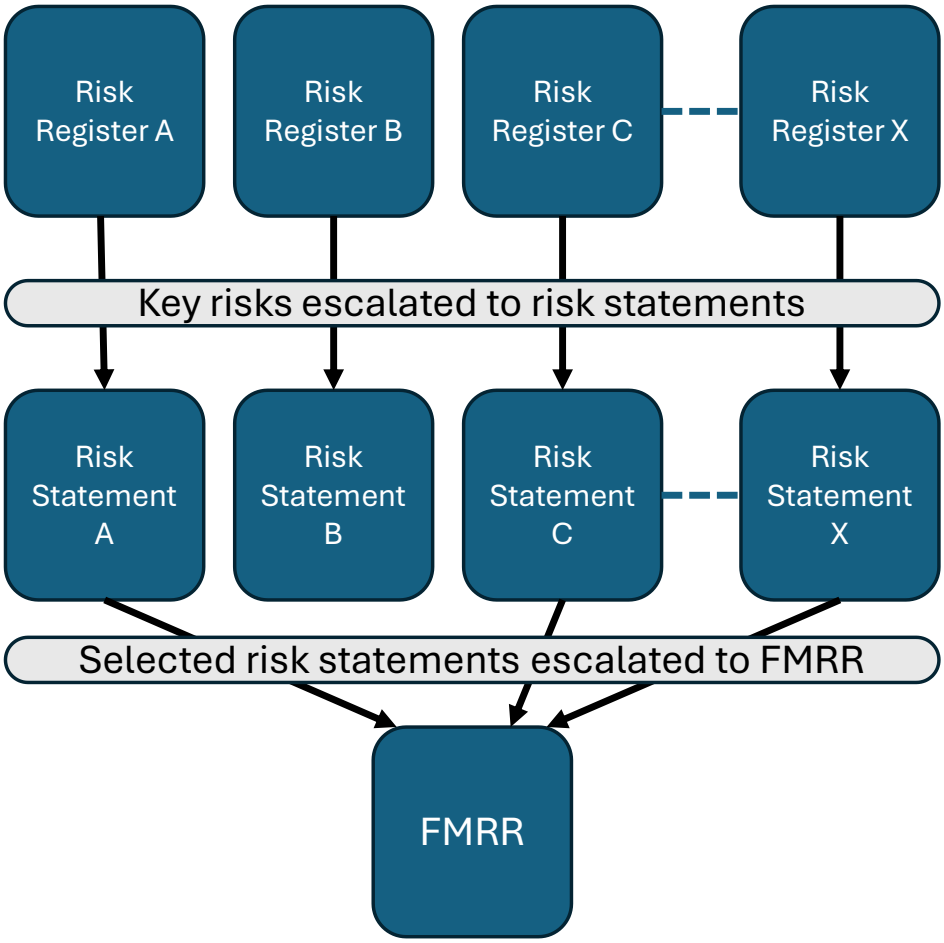


Figure 1

4.2 The main benefit of adopting the FMRR approach to risk management was to align the Force's risk management processes and products with the Force Management Statement (FMS). The FMRR/FMS approach continues to be used this year (2026) alongside Priority Based Budgeting (PBB) and should continue to reduce the effort required to produce and ensure alignment and consistency between these key governance products.

5. RECORDING OF CONTROLS

5.1 A key finding of the recent SWAP audit was that DCP was not formally recording internal controls for all risks. Training on recording internal controls was

provided to the risk practitioners and the *DCP-Pr-031 Risk Management Step by Step Guide* was updated accordingly.

5.2 Risk owners currently maintain, review and report departmental risks through established governance arrangements. However, recent reviews have identified opportunities to strengthen consistency in the way controls and their assessments, mitigating actions, action status and closure processes are recorded and evidenced across the organisation.

5.3 The introduction of the Strategic Risk Manager (SRM) role, supported by developments within Corporate Development, will help embed a consistent force-wide framework, building on existing risk management activity and providing additional quality assurance and oversight. This work is anticipated to progress following the October FMRR reporting cycle.

6. STRATEGIC RISKS

6.1 The SRM attends the NPCC Risk Managers Forum. Part of the remit of the Forum is the identification of new and emerging risks that need to be captured at a national level.

6.2 The NPCC subsequently prepares a strategic risk report which is shared with forces on a quarterly basis. The SRM reviews this report and provides feedback to members of the executive confirming which of those risks have been recorded in force and whether the mitigations and assessment reflect the national position.

6.3 Furthermore the SRM uses this report to identify risks that may require recording in force and engages with the appropriate member of the executive to scope out the risk, assess the level of risk and agree if the risk is owned at executive level or departmental level.

6.4 These risks then form part of the considerations of risks to be included on the FMRR. As a consequence of this approach the NPCC risks and Force risks are very similar in terms of the risk descriptions / grading relied on , subject of course to local deviations where necessary.

6.5 The Force will continue to strengthen governance through periodic review of significant risks, providing greater visibility of overdue actions, implementation progress and any areas requiring executive intervention. This approach builds upon existing governance arrangements whilst supporting greater consistency and clarity across risk registers.

7. RISK MANAGEMENT DEVELOPMENTS

SWAP Risk Maturity Audit 2025

7.1 Following the Risk Maturity Audit by SWAP in 2025, DCP achieved an assurance opinion of *Reasonable*.

7.2 The Risk Maturity Audit identified three Priority 2 Management Actions, and the following provides an update on the remaining action:

- **The Lead Planning and Performance Manager has agreed to ensure the risk appetite for the Force is determined and that a process is introduced to allow the regular review of the risk appetite to ensure it remains appropriate.**

  The newly appointed SRM is utilising their skills and experience from their previous role in Dorset Police to expedite this work and the timescale has been extended until end of 2026.

  The SRM provided a risk appetite briefing to members of the executive at FEB on 04 August 2026.

  Meetings have been scheduled with individual members of the executive to set risk appetite and agree the governance and reporting arrangements during September 2026.

  A report will then be provided to FEB in November 2026 to ratify the risk appetite levels and statements. Following which work will commence to categorise all risks and establish the monitoring processes so that this can form part of future reporting in 2027.

Force Risk Approach

7.3 The Strategic Risk Manager commenced in post on 13 July 2026 and is being supported by the Planning & Performance Managers (PPM), Performance & Analysis (P&A) to deliver the risk management function across the force.

7.4 The SRM will post the October 2026 FMRR, be developing a programme to run risk workshops across all business areas, supported by the appropriate PPM, to develop the skills of business leads and their SMT in identifying and managing risks.

7.5 Risk management has sat within P&A for a number of years. However, a recent review has resulted in the establishment of a Corporate Development Department in DCP which P&A now forms part of. This new department is currently being implemented and provides an opportunity to review the risk management and risk governance approaches to ensure that they remain fit for purpose.

Name of meeting:	Independent Audit Committee	Agenda item:
Date of meeting:	30 September 2026	
Boards that have considered this paper:	N/A	
For Decision:	For Information: ✓	Appendices: **[0]**

DEVON & CORNWALL CODE OF ETHICS DELIVERY UPDATE

1. Strategic issue for consideration

1.1 An update on delivery activity relating to the Code of Ethics in Devon and Cornwall.

2. For Information Only

STRATEGY

2.1 A new strategy was drafted in November 2025, drawing on learning and best practice identified and shared by the College of Policing since the launch of the new Code. The final draft was signed off by the Professional Standards & Ethics Board in November following consultation with key stakeholders.

ETHICAL POLICING LEADS (EPLS)

2.2 Ethical Policing Leads are senior leaders responsible for keeping the Code of Ethics visible, relevant and embedded in everyday work in their own area of responsibility and are single points of contact to enable the co-ordination of force wide activity.

2.3 The purpose of the EPL role is to balance the need for centrally co-ordinated and governed continuous improvement, with widespread delivery and monitoring activity.

2.4 Engagement has been ongoing (see 'Self-Assessment) to refine and define the role and identify suitable support/CPD for those who lack confidence or wish to develop their understanding and approach.

2.5 The force's network of EPLs and the effectiveness of the current structure will be refreshed and will be developed alongside the delivery of the Culture and Inclusion Strategy.

HMICFRS PEEL ASSESSMENT

2.6 In PEEL 2025/27, HMICFRS assessed leadership, culture, and behaviour under a section on leadership and force management.

2.7 Findings within the PEEL Report related primarily to culture and standards, including;

- The force needs to improve its leadership standards, behaviour and culture to make sure its workforce feels valued.
- The force should make sure that its leaders are accountable and understand their roles.
- 64.2% of respondents agreed that senior leaders made efforts to improve standards, behaviours and culture in the force. HMICFRS interactions with personnel supported this.

SELF-ASSESSMENT

3. The force completed a self-assessment against the National Code of Ethics Self-Assessment Process in April 2026, highlighting overall performance, key strengths, organisational learning, and future recommendations for improvement.

3.1 Completion of the self-assessment was facilitated through a series of meetings between the Force Ethics Lead and EPLs in all areas of the force, 22 departments responded.

3.2 The self-assessment demonstrated:

- A clear organisational commitment to ethical policing, with strong awareness of the Ethical Policing Principles across most departments. Ethical considerations are routinely

applied in operational decision-making, particularly in high-risk, safeguarding, frontline and scrutiny-heavy environments.

- The assessment identifies uneven maturity and consistency in how the Code of Ethics is embedded across the force. While understanding is generally strong, the move from awareness to systematic, demonstrable embedding is not yet fully achieved in all areas.
- Devon and Cornwall Police has a strong ethical foundation and many examples of good practice. The next stage of development is to ensure ethical policing is consistently embedded, visibly reinforced and locally owned, enabling the organisation to move confidently from values based intent to sustained ethical excellence.

3.3 Self-assessment results and recommendations, including assurance of ownership and plans were reported to the Professional Standards & Ethics Board in May 2026.

3.4 The Code of Ethics self-assessment action plan identified five actions to assist in improving the force progress against the Code of Ethics.

1. Strengthen embedding of the Code of Ethics
    - Require explicit ethical considerations in policy reviews, business cases, operational decisions and assurance processes.
    - Move beyond generic references to meaningful application.
2. Increase local leadership ownership
    - Make ethics a standing feature in departmental governance, CPD and leadership forums.
    - Reinforce ethical leadership expectations at all supervisory levels.
3. Improve organisational learning and assurance
    - Strengthen learning loops from audits, reviews and scrutiny.
    - Ensure staff see tangible outcomes from raising concerns or challenging practice.
4. Enhance confidence, challenge and candour
    - Build psychological safety through consistent leadership behaviour and clear protective mechanisms.
    - Clarify and embed the Duty of Candour in policy, practice and training.
5. Recognise and reinforce ethical behaviour
    - Align reward, recognition, PDR and promotion processes with ethical conduct and decision-making.

BUSINESS AS USUAL REVIEW CYCLE

3.5 The initial self-assessments will form the basis for a quarterly reporting cycle. EPLs will submit key updates on progress, blockers, risks and support requirements to the Force Ethics Lead. These will be collated into a single report and submitted to the quarterly Professional Standards & Ethics Board.

COMMUNICATIONS & ENGAGEMENT

3.6 Completed self-assessments are informing the development of a refreshed comms and engagement plan, ongoing comms/engagement activities include:

- The Culture and Inclusion Communication Plan wis currently awaiting sign off and will dovetail with Code of Ethics communications.
- Code of Ethics will be incorporated within the 'Policing Standards' newsletter developed by the Professional Standards Department.
- Forcewide messages, development of the existing Code of Ethics SharePoint site, EPL meetings and an update on the external force website.

3.7 To ensure activity is streamlined and embedded in day-to-day policing, engagement opportunities will be aligned with other themes/events wherever relevant and practicable.

COLLEGE OF POLICING ELEARNING MODULES

3.8 The College of Policing produced seven Code of Ethics training modules. Modules 1 to 3 and 5 to 7 are delivered via e-learning. Module 4 is mandated by the College of Policing to be 'face-to-face'. A decision was made to adopt a self-led approach to eLearning modules 1 to 3 which was rolled out in May 2025. The modules are intended to follow on from each other.

3.9 Face to face delivery of module 4 was identified pre-launch as a challenge for the force. Demand/capacity issues for Learning & Development (L&D) and the need to prioritise packages directly impacting public service/safety.

3.10 Module 4 was rolled out to 1793 staff prior to being paused temporarily due to roll out of Body Worn Video training.

3.11 Multiple options are being explored by L & D to restart the roll out in the most efficient and effective way. Kallidus a learning management system is being implemented in October which will assist in increasing completion rates.

FORCE-LED TRAINING

3.12 Routine reference to the Code of Ethics in every training package delivered in force will play a crucial role in ensuring that it truly influences everything we do, and everyone knows how to apply it.

3.13 Initial conversations have started with to map ethics coverage in existing packages and explore ways to move towards a position where this is a mandatory requirement. Further work is planned to map and track exposure to CoE CPD, so that any groups who have gone (or may go) without this for prolonged periods can be identified and solutions developed. This is likely to be supported by a Code of Ethics objective within future Performance Development Reviews and Integrity Health Checks.

3.14 Consideration is being given to capturing value/impact of training.

OTHER UPDATES OF NOTE

3.15 **The Force Ethics Committee** continues to meet monthly to discuss ethical dilemmas submitted by members of the organisation. Outcomes are published on the force SharePoint page.

3.16 Attendance at the **Regional Ethics Committee** provides an opportunity to raise ethical dilemmas of potential interest to other forces and/or for escalation to the National Committee. These meetings also provide an opportunity to learn from best practice/experience in other forces.

3.17 A Police Cultural Audit has been developed and is being shared for comment with Culture and Inclusion and Code of Ethics Leads prior to sign off.

4. Stakeholder Engagement

4.1 Stakeholder Engagement has taken or due to taken with the following prior to the Board:

Role	Comments	Date
All Senior Leaders & Staff	Receive updates via digital newsletters & EPLs, as described in the body of the paper.	Ongoing
All EPLs	As described in the body of the paper.	Ongoing
Culture & Inclusion Lead	Regular meetings ongoing with the Force Culture & Inclusion Lead to streamline processes.	Ongoing
Ethics Committee	Strategy & Delivery Plan consultation completed and Strategy signed off in November 25.	November 25

Author: Review & Inspections Manager Ceri Lloyd
Sponsor: Mike Stamp

Independent Audit Committee 30 September 2026 – Dorset Police Code of Ethics update

Our ongoing activity to embed the Code of Ethics can be explained under 3 headings, each of which have oversight from the DCC at the quarterly Standards & Ethics board.

- Training
- Self-Assessment
- Ethics engagement

Training

The College of Policing launched a series of Code of Ethics e-learning modules in 2024.

Modules 1-3 provided an overview of the Code. Module 4 is an in-person session focused on ethical 'grey-areas'. This allows for officers and staff to discuss a variety of ethical dilemmas and apply the learning from Modules 1-3 in a group environment.

We have delivered these in 90-minute sessions via Teams. They have been well attended and well received, achieving a 66% satisfaction rating. Examples of feedback include:

- "Good use of scenarios to provoke a discussion"
- "It was actually really good to have it done this way, an opportunity to look at the areas and hear the views of others"
- "It challenged my thinking, gave me an opportunity to listen to others and hear their point of view as we can never know everything, we are driven by our experiences and it is important to grow, learn and see things from lots of different perspectives."

Completion of Module 4 opens access to Modules 5-7 which are e-learning consolidation. Module 5 includes details of misconduct processes and Module 6 provides a useful overview of Right Care Right Person.

Completion rates of these modules are steadily increasing.

Self-Assessment

In PEEL 2025/27, HMICFRS will assess leadership, culture, and behaviour under a section on leadership and force management.

The Code of Practise for Ethics lists 49 separate expectations for how chief officers should lead and organise their forces to support the positive reinforcement and development of ethical and professional behaviour and policing practice.

39 of these are mapped directly against the HMICFRS PEEL Assessment Framework (PAF) which assesses how well forces provide a policing service to the public.

In simple terms, if you are satisfying the content of the PAF, you will also be satisfying the Code of Ethics.

HMICFRS have worked with the NPCC Ethics portfolio lead to produce a self-assessment tool to assist forces in the remaining 10 areas, under 4 Headings:

- Ensuring ethical and professional behaviour
- Challenging unprofessional behaviour
- Ensuring openness and candour
- Continuing professional development

Each of these comes with detailed descriptors allowing owners to RAG rate progress.

Measuring how successfully the Code of Ethics has been embedded may be seen through specific references in communications and decision making. However, as Ethics are the roots from which we grow all of our commitments to improve our culture, the effect can also be measured by the way our people view trust, confidence and legitimacy, both in the broad service we provide our communities and the way we treat each other.

As well as benchmarking force progress it also allows Heads of Department and portfolio leads to identify where their workstreams evidence embedding the Code where they may not initially consider it as related to Ethics e.g.

- Violence Against Women and Girls (VAWG)
- Training
- Scrutiny panels,
- Surveying
- Victims Code Of Practise (VCOP) / Victims Needs Assessment (VNA) scrutiny
- Police Race Action Plan (PRAP)
- Federation, Unions and Staff networks

Utilising our network of Ethical Policing Leads (EPL's), we completed the self-assessment under 2 headings:

1. ‘Portfolios / Processes’ – that uphold standards, ensure openness, transparency and fairness such as PRAP, Soteria, Federation, Unions, Training, Scrutiny Panels and Support Networks
2. ‘People’ –relates to what individual departments do to ensure ethical practice e.g. goes Ethics feature in meetings alongside AOB, is it explicitly mentioned anywhere, do we have an ‘ask the SLT process’, are decisions and rationales explained?

Nearly 20,000 words were submitted in response evidencing very positive interaction and providing an excellent baseline for wider sharing, creating an environment that understands how the Code of Ethics is brought to life

The process will be repeat annually by reviewing the content and making relevant changes for developments needs identified for consideration to check and test of progress and sustainability.

Finally, this self-assessment process has been mapped against the PAF to draw all HMICFRS related activity into one location for ease of progression and review.

Ethics Engagement

Our Ethics Committee continues to be the centrepiece of our commitment to provide force wide engagement with the Ethics portfolio.

The Dorset Police Ethics Committee is made up of officers and staff from a wide variety of ranks and roles and includes a lay chair and lay membership. It meets bimonthly on Teams to discuss dilemmas submitted from people and departments around the force. It doesn't make decisions but allows for a very broad range of views and opinions to be considered by those who do.

This provides an opportunity for our people to see how the Code of Ethics is being embedded in everyday activity and gives them a voice to ensure are better at doing the right things, in the right way and for the right reasons.

Dilemmas discussed at committees this year have included:

- Notification of Freemasonry membership

This was raised by our Staff Office in light of highly publicised challenges faced by the Metropolitan Police.

- Remembrance Service

This queried the focus of our Remembrance Service and ensuring appropriate representation.

- Roadsafety E learning platform

Our Op Evolve team who are responsible for development of policing efficiency, are supporting the development of an AI powered driver awareness scheme. This allows drivers subject to low level speeding fines to avoid points on their license by attending an educational process. As it is available 24/7 it is open to a wider range of participants and has significant implications for revenue generation.

The diverse content of these discussions is informing future activity in each these areas, allowing for development of guidance, policies and individual decision making.

AGENDA NO: 13

INDEPENDENT AUDIT COMMITTEE

DATE OF MEETING: 30th September 2026

TITLE OF REPORT: Internal Audit Action Update Report

REPORT BY: *Jo George (Alliance Head of Audit & Insurance)*

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

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

RECOMMENDATIONS:
The Independent Audit Committee is asked to:

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

1. BACKGROUND INFORMATION

1.1 The term of reference of the audit committee gives specific responsibility to consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions and have strategic oversight.

1.2 The Internal Audit Plan is set out and agreed with the Section 151 Officers of the four-corporation sole.

1.3 On finalisation of an audit each action is agreed and allocated an action owner. A target end date is also agreed between the auditor and the owner which sets the timescale for completion.

1.4 A report is to be presented quarterly to the Audit Committee and the report must identify those priority 1 and 2 audit actions that are considered overdue or require an extension in advance of six months. The Committee will be able to call the business area to the committee to take questions or ask the business area to bring a report to the next committee on progress of the actions identified.

1.5 The Audit Committee has requested that every meeting they receive a summary of the extension requests made to the Head of Finance (or S151 where appropriate) and reasons for extensions. The Head of Finance has delegated authority to grant extensions for up to a six-month period.

1.6 The Audit Committee are being asked to raise any issues they have surrounding the delays in completion of the overdue audit actions highlighted in Appendix A. This will then be fed back into the force via the Resources Board (D&C) and DCC Operations 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 7th September 2026, currently being progressed.

2.2

Internal Audit Actions	Priority 1	Priority 2	Priority 3
DORSET			
Actions that are overdue	0	3	2
Considered complete awaiting evidence	0	0	0
TOTAL	**0**	**3**	**2**
DEVON & CORNWALL			
Actions that are overdue	0	1	1
Considered complete awaiting evidence	0	0	0
TOTAL	**0**	**1**	**1**
ALLIANCE AREAS - Joint Force Actions			
Actions that are overdue	0	11	5
Considered complete awaiting evidence	0	2	0
TOTAL	**0**	**13**	**5**
OVERALL TOTALS	**0**	**17**	**8**

2.3 The table below sets out which departments which have the overdue audit actions and actions which we cannot close without evidence of completion.

Departments		**Priority 1**	**Priority 2**	**Priority 3**
D&C OPCC	D&C			1
DORSET Clinical Governance	DORSET			1
DORSET Drones Team	DORSET		2	
DORSET Corporate Development	DORSET		1	
HR Ops & Learning & Development	DORSET			1
Fleet Services	Alliance		4	1
Finance	Alliance			1
Legal Services	Alliance		2	1
ICT	Alliance		5	2
Business Change	Alliance		1	
TOTAL		**0**	**15**	**8**

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 Of the 8 Priority 3 overdue audit actions, 3 relate for force policy improvements. The required improvements have been made to the policies. However, as these policies have not yet been finalised and approved, the associated actions cannot be formally closed until that process is completed.

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

7th September 2026