Independent Audit Committee

Meeting held on Thursday 18 June 2026

In the Executive Conference Room, Headquarters Middlemoor and via Teams, commenced at 10.01am.

Attendance

Mark Taylor (Committee Member) (Chair) (in person)
Tom Grainger (Committee Member) (in person)
Steve O'Connell (Committee Member) (in person)
Nicky Allen (Treasurer, OPCC, Devon and Cornwall) (in person)
Jo George (Head of Audit and Insurance) (in person)
Lucinda Hines (Head of Technical Accounting) (in person)
Charlotte Wilson (Assistant Director Emergency Services), (SWAP) (virtual)
Jake Sibert (Senior Auditor, SWAP) (virtual)
Phil Rook (Committee Member) (in person)
Gordon Mattocks (Committee Member) (in person)
David Wilkin (Director of Finance and Resources, Devon and Cornwall) (in person)
Julie Strange (Treasurer, OPCC, Dorset) (virtual)
Robin Wheeler (Alliance Head of Finance) (in person)
Grace Hawkins (Director, Grant Thornton) (virtual)
Macaulay Gulliford (Public Sector Audit Manager, Grant Thornton) (in person)
Carrie Chapman (Specialist Support Coordinator) (in person)

Apologies

James Vaughan (Chief Constable, Devon and Cornwall)
Rachel Farrell (Deputy Chief Constable, Dorset)
Neal Butterworth (Chief Financial Officer, Dorset)
Alison Hernandez (Police and Crime Commissioner, Devon and Cornwall)
Fran Hughes (Chief Executive, OPCC Devon and Cornwall)

02/26/17 Apologies for absence, Declarations of Interest, Equality, Health and Safety Obligations [FOIA Open]

Mark Taylor opened the meeting, welcoming members and noting apologies. No health and safety concerns, declarations of interest or equality concerns were raised.

02/26/18 Minutes of the previous meeting 1 Apri 2026 [FOIA Open]

The minutes of the previous meeting 1 April 2026 were agreed as a true and accurate record.

02/26/19 Action Log [FOIA Open]

a. **Action 327 Annual Assurance Mapping Report (previous minute reference 04/25/34 and 01/25/05b)**
Work on assurance mapping was ongoing, with inclusion of internal opinions for a more inclusive assurance picture.
Action closed.

b. **Action 329 Significant Committee Business – Work Plan (previous minute reference 05/25/41 and 01/25/05c)**
The workplan continued to be reviewed and would be discussed regularly to ensure appropriate horizon scanning of changes in governance structures.
Action to remain open.

02/26/20 Significant Committee Business [FOIA Open]

The Committee discussed imminent changes to Dorset leadership, and Independent Member review discussions were ongoing. Tom Grainger and Gordon Mattocks had agreed to extend their terms on the Committee to provide stability and oversight until further information was available regrading Police Reform and the future of the Committee's governance arrangements. The Independent Audit Committee Terms of Reference would be amended to reflect the change, and formal approval of the change would be sought through the relevant force governance as part of the regular Committee update.

Discussions with internal and external auditors had taken place since the 1 April 2026 Committee, and the Committee's annual report for 2025/26 had been issued. Members noted leadership in both forces had recently received significant honours, and congratulated the officers on their accolades.

02/26/21 Internal Audit [FOIA Open]

Charlotte Wilson presented the Internal Audit update, which provided the Annual Audit Opinions for Devon and Cornwall and Dorset and both Offices of the Police and Crome Commissioners (OPCCs).

a. **Devon and Cornwall**
A reasonable assurance opinion had been issued, with the assessment that risk management and controls were generally operating effectively. Six areas were assessed a limited confidence, and Information Communication Technology (ICT) was assessed as a high organisational risk due to the high levels of change activity and weaknesses in governance arrangements. However, it was noted improvements had been made and monitoring of progress would continue. Audit assistance had been sought by the Forces to bolster improvements and the improvements included focusing on completing less projects well and reducing workloads. Embedding the improvements would require a large cultural shift to reinforce changes being made through the correct arrangements. An external review of Policing ICT provisions was being undertaken by the National Police Chief's Council (NPCC).

Brief discussion was held regarding reassurance in areas where His Majesty's Inspectorate of Constabularies and Fire and Rescue Services (HMICFRS) had provided an opinion but

South West Audit Partnership (SWAP) had not. Members were assured that monitoring in these areas was taking place, and the HMICFRS results were sufficient to identify any issues or concerns. Members were further assured there was strong oversight in various Force governance boards, including regular reviews of risks, mitigations and controls in place, and standard practice was to use HMICFRS gradings rather than SWAP for operational areas.

David Wilkin would provide report to a future Committee detailing the Devon and Cornwall response to the latest Police Effectiveness, Efficiency, and Legitimacy (PEEL) inspection, and describing the Areas for Improvement (AFIs) and causes for concern.
For action by: **David Wilkin**

b. Dorset
A reasonable assurance opinion had been issued, and Dorset shared the organisational risk identified with ICT as it was an Alliance area. Four areas were assessed as limited confidence, and controls were in place. Overall, the assurance picture was similar to Devon and Cornwall's.

c. SWAP Quarterly Update Report
The Quarterly Update showed more detail about assurances in various areas, and it was noted the Occupational Health review was concluding, Windows 11 had entered the reporting stage and scoping was complete for the ICT framework review. Brief discussion was held regarding how SWAP was engaging with future audit planning.

02/26/22 External Audit [FOIA Open]

Grace Hawkins presented the External Audit update, noting field work had started. Another update would be provided to the 30 September 2026 meeting, and all deadlines were expected to be met. Brief discussion was held regarding the changes to the 2025/26 Code regarding accounting and investment assets, and members were assured expert valuers had been engaged, rationale had been detailed and record keeping was thorough and accurate.

02/26/23 Devon and Cornwall Statement of Accounts [FOIA Open]

a. Going Concern and Resilience Review
Nicky Allen presented the Going Concern paper, with the recommendation that Devon and Cornwall were a growing concern. Members were asked to provide any recommendations on the report to the Police and Crime Commissioner (PCC) and Chief Constable, and no concerns were noted by the Section 151 Officers.

The Resilience Review indicated good levels of resilience and consistency across the Medium Term Financial Strategy (MTFS) and significant savings planned, although implementation was yet to be completed. Ample mitigation was in place to ensure resilience levels remined high.

b. PCC Group Accounts

There was a small overspend of £25,000 and general reserves were within range at 3.8%. The MTFS was based on current knowledge, and did not include planning for Police Reform as the detail was not yet available.

c. Chief Constable Accounts

The reduction of the overspend from the predicted £5 million to £25,000 reflected increased controls and strong budget management. There were 22 AFIs from the latest PEEL inspection, with a revisitation of gradings by HMIFRS planned, and action plans in place. Feedback had been given from HMICFRS that the Force was moving in a clear direction away from Engage measures.

Discussion was held regarding the settlement made to the previous substantive Chief Constable, and it was confirmed a decision notice had been published on the OPCC website. Communications teams were involved in the publication to avoid potential misunderstanding by the public regarding the settlement.

The Committee discussed the overspend of £3.3 million against non-pay budgets, which amounted to approximately 5% of the total budget. The overspend related to legal provisions, which were in flux year-on-year, and were higher for 2026/27.

Members noted that meeting uplift requirements had proved challenging due to high numbers of leavers, and two significant murder investigations had increased overtime spending. Although uplift targets were met, the entirety of the grant was not issued. Work was ongoing in both forces to drive recruitment, reduce leavers and increase transferees into force. It was noted the grant regime had changed for the next year, to be more stringent and focused on Neighbourhood Policing.

02/26/24 Dorset Statement of Accounts [FOIA Open]

a. Going Concern and Resilience Review

Julie Strange presented the Going Concern paper, with the recommendation that Dorset were a growing concern, subject to review by the Four Corporate Soles. Members were asked to provide any recommendations on the report to the Police and Crime Commissioner (PCC) and Chief Constable, and no concerns were noted by the Section 151 Officers.

Resilience had improved, and Dorset had faced similar challenges regarding a drop in officer numbers, increased leavers and increased overtime spend. The carry forward reserves had been accessed to accelerate the delivery of savings, and general reserves were at just over 4%, and were predicted to sit at 3.8% by the end of the MTFS.

Brief discussion was held regarding borrowing for the Capital Programme, which was not sustainable in the long-term. No imminent issues were expected as a result, however it was important to acknowledge the position.

b. PCC Group Accounts

Officer uplift targets had been overachieved to bolster frontline resources before the Summer. Members noted transferees had been sought, and some officers who had left the Force had since returned.

c. **Chief Constable Accounts**
   Dorset Chief Constable accounts were in a similar position to Devon and Cornwall, and the underspend was positive.

Members discussed National funding challenges facing policing, and support options which could be available.

The Committee broke for refreshments at 11.19am, reconvening at 11.33am.

02/26/25 Fraud and Corruptions Investigations Update [FOIA Open]

Jo George provided members with a verbal update on Fraud and Corruptions Investigations, noting development of the Risk Register was ongoing. Brief discussion regarding themes was held.

02/26/26 Audit Action Report [FOIA Open]

Robin Wheeler presented the Audit Action Report, which provide an update of actions resulting from audits. There were 25 outstanding actions across the Alliance, 11 of which were policy changes which had been implemented and were pending formal sign off through governance. Actions 7503 and 7497 related primarily to changes in personnel, and the actions required extensions to allow appropriate Human Resources (HR) processes to be set up and positions to be backfilled. ICT risk 6419 and Fleet risks 6117, 6128, 6118 and 6129 were anticipated to be completed by the end of September 2026, with actions regarding system changes to be agreed by David Wilkin and the Head of Fleet Services. The Committee approved the extensions to the risks. Risks 8824, 8827 and 8826 related to Drones and extensions had been approved by Robin Wheeler to allow time to embed.

Brief discussion was held regarding oversight of governance arrangements when PCCs were dissolved and as the forces transitioned through Police Reform.

02/26/27 Alliance Priority Based Budgeting (PBB) Implementation Update [FOIA Open]

David Wilkin presented the Alliance PBB Implementation Update, which had been presented to Working Together Board 4 June 2026 and provided an overview of savings made across the Alliance. The savings across the Alliance totalled approximately £100 million, split across multiple Alliance functions. Governance was managed through PBB Steering Group, Joint Strategic Change Board, Joint Executive Board and Working Together Board. The timescales for delivery were spread over 4 years, and it was noted 2026/27 was a year with a large number of deliverables planned for this financial year. The Forces were confident savings targets could be met, and planned savings had been removed from the budget in anticipation. Some areas were expected to be more challenging than others due to the considerable change required within the department.

£600,000 had already been removed from the budget and members noted there was a difference in the perceived impact and the actual impact on staff and officers, and a cultural shift was required

before the changes would fully embed. OPCC were invited to the governance meetings and observed the high level of detail that was considered when PBB was taking place before service lines associated savings targets were determined.

PBB phase one had considered Alliance departments, and Devon and Cornwall were progressing with the second Phase of PBB to examine Devon and Cornwall areas of business. Dorset were running a similar process called Productivity and Efficiency Reviews (PER) in-house. Both forces were aiming to align their annual planning cycles to include future iterations of PBB and PER.

02/26/28 Risk Management Arrangements [FOIA Open]

a. **OPCC Devon and Cornwall**
   Nicky Allen presented the Devon and Cornwall OPCC Risk Management Arrangements paper, noting the Force and OPCC previously had a joint risk register, however the risk registers had been split to more accurately reflect risk ownership. Regular moderation meetings were held between the Force and OPCC to ensure accurate gradings and awareness of risks in both areas. OPCC attend Strategic Oversight and Management of Critical Incidents which reviewed high level incidents and risks on a theme basis.

b. **OPCC Dorset**
   Julie Strange presented the Dorset OPCC Risk Management Arrangements paper, noting a similar arrangement was in effect. Risks were reviewed on a quarterly basis and were fairly static.

Members discussed identifying controls and suitable risk owners to ensure appropriate oversight of risks and mitigations in place. OPCC were encouraged to record risk causes against controls to enable appropriate tracking of mitigations. Examples of risks which had been identified and escalated as a result of the processes in place were given, and it was confirmed anyone was able to raise a risk for consideration.

02/26/29 Enterprise Resources Planning (ERP) System Update [FOIA Open]

Robin Wheeler presented the ERP System Update paper which provided an overview of the ERP programme of works, including Project One. Visits had been made to South Wales and Gwent police to review how they utilised ERP to their benefit. Discussions were ongoing regarding implementing an adapted version of the South Wales and Gwent ERP System in Devon and Cornwall and Dorset. A dedicated Programme Manager would be set up to oversee the project implementation, and due diligence was required before work could commence. Brief discussion was held regarding timelines, and it was noted the benefits of using the South Wales and Gwent set up included fast implementation of the system. Clear benefits would need to be achieved within the next few years, before Police Reform progressed, otherwise it was not viable to begin the project.

02/26/30 Papers for Information [FOIA Open]

The following papers were provided to the Committee for information only:

- HMICFRS Value for Money Profiles – Data

- Annual Report on Insurance Claims Data and Latest Renewal
- Public Sector Audit Appointments (PSAA) Annual Quality Assessment of Grant Thornton
- Treasury Management Outturn – Dorset
- Treasury Management Outturn – Devon and Cornwall

Members discussed the increases in insurance premiums, and the potential benefits of alternate provisions. It was noted Police Scotland had reduced their insurance premium significantly when they merged their forces into one, and Police Reform could prove beneficial for this.

Mark Taylor left the meeting and Phil Rook assumed the position as Chair.

Members discussed bailing, and members noted efforts were being made to reduce investments.

Mark Taylor rejoined the meeting in person, and retook the Chair from Phil Rook. Gordon Mattocks left the meeting.

Members discussed interest rates in relation to global events, and potential associated financial issues.

02/26/31 Updates Regarding Governance Changes to OPCC and Forces [FOIA Open]

Nicky Allen provided members with a verbal update on Governance Changes to OPCC and Forces, noting early indications were for a move to Police and Crime Boards, although information was not confirmed.

Gordon Mattocks rejoined the meeting in person.

Members noted the Norfolk PCC had recently resigned due to personal matters, and the next steps were unclear as legislation did not currently permit a Force to go on without a PCC for longer than six months, however a new bill was being drafted to overturn that. There was the potential for a Norfolk and Suffolk merger under Police Reform.

The Devon and Cornwall Chief Constable had indicated he would remain until May 2028 to provide increased stability. Brief discussion was held regarding changes of Senior Leadership in Dorset over the coming months.

Under Police Reform, the Police and Crime Boards would likely take on the responsibilities of the PCC, and the Local Authority would need to consider how the changes would impact them. Learning from the Police Scotland merger could be utilised to provide a smooth transition through Police Reform.

02/26/32 Feedback to Corporation Sole [FOIA Open]

Jo George provided members with an update of salient issues which would be presented to the four Corporation Soles.

Date, Time, and Location of Next Meeting

There being no other business the meeting closed at 1.04pm. The next Independent Audit Committee meeting will be held on Wednesday 30 September 2026 at 10.00am, at a location in Winfrith Headquarters to be confirmed, and via Teams.