

Police and Crime Commissioner and Chief Constable for Dorset

Auditor's Annual Report
Year ending 31 March 2025

17 December 2025



Contents

01	Introduction and context	3
02	Executive summary	5
03	Opinion on the financial statements and use of auditor's powers	9
04	Value for Money commentary on arrangements	12
	Financial sustainability	14
	Governance	18
	Improving economy, efficiency and effectiveness	21
05	Summary of Value for Money Recommendations raised in 2024/25	23
Appendices		
A	Responsibilities of the Police and Crime Commissioner (the PCC) and the Chief Constable (the CC)	26
B	Value for Money Auditor responsibilities	27
C	Follow-up of previous improvement recommendations	28

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

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01 Introduction and context

Introduction

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

Opinion on the financial statements

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

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

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

Auditor's powers

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

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

Value for money

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

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

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

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

02 Executive Summary

Executive Summary – our assessment of value for money arrangements

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

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendation(s) made.

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

Executive Summary

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



Financial sustainability

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

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



Governance

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

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

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



Improving economy, efficiency and effectiveness

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

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

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

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

Executive summary – auditor's other responsibilities

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

Auditor's responsibility

2024/25 outcome

Opinion on the Financial Statements

On 17 December 2025 we issued a qualified opinion on both the PCC and CC financial statements due to the limitation of scope opinion issued on the 2022-23 financial statements. This was due to lack of assurance over the pension liability figures as we did not receive the IAS 19 assurance letter from the pension fund auditor in that year. This continues to impact on the opening balances of the prior year comparator.

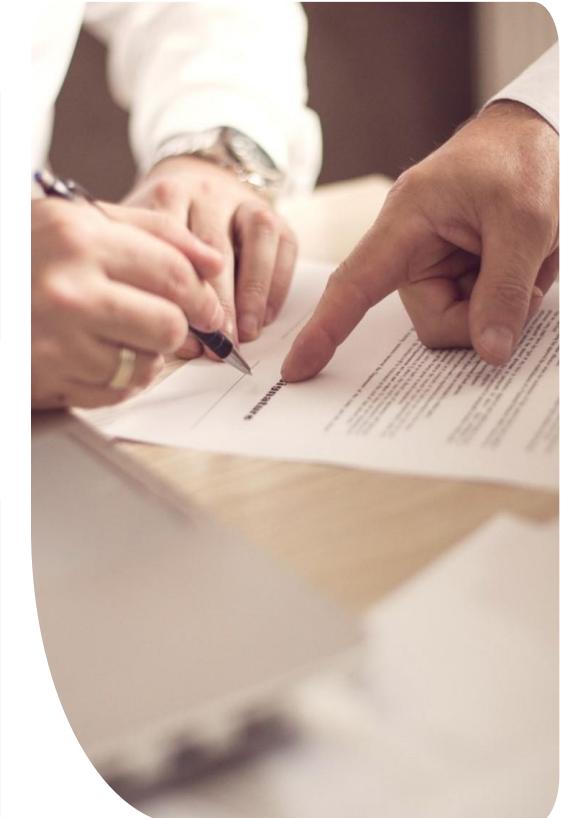
Use of auditor's powers

We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014.

We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014.

We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.

We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.



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

Opinion on the financial statements

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

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

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

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

Findings from the audit of the financial statements

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

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

Audit opinion on the financial statements

On 17 December 2025 we issued a qualified opinion on both the PCC and CC financial statements due to the limitation of scope opinion issued on the 2022-23 financial statements. This was due to lack of assurance over the pension liability figures as we did not receive the IAS 19 assurance letter from the pension fund auditor in that year. This continues to impact on the opening balances of the prior year comparator.

Audit Findings Report

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

Other reporting requirements

Annual Governance Statement

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

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

We have nothing to report in this regard.



04 Value for Money commentary on arrangements

Value for Money – commentary on arrangements

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

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

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

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



Financial sustainability

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



Governance

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



Improving economy, efficiency and effectiveness

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

Financial sustainability – commentary on arrangements

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

Financial sustainability – commentary on arrangements (continued)

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

Financial sustainability (continued)

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

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

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

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

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

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

Financial sustainability (continued)

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

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

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

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

Savings (information taken from Budget 2025/26 and Medium Term Financial Plan report presented to Resource Control Board 27 January 2025)				
	Savings already included in the budget	Forecast budget gap remaining	Savings areas identified with delivery plans being worked up	Remaining forecast budget gap requiring additional savings
Financial year	£m	£m	£m	£m
2026/27 MTFS Forecast	4.3	3.1	3.4	(0.3)
2027/28 MTFS forecast	4.8	4.6	3.4	1.2
2028/29 MTFS forecast	4.8	6.6	3.5	3.1
Total 2026/27 to 2028/29	13.9	14.3	10.3	4.0

Improvement Recommendation 1

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

Governance – commentary on arrangements

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

Rating

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

Governance – commentary on arrangements (continued)

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

Governance – commentary on arrangements (continued)

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

Rating

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

A No significant weaknesses, improvement recommendations made.

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

Improving economy, efficiency and effectiveness – commentary on arrangements

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

Rating

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

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

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

Rating

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

G No significant weaknesses or improvement recommendations.

A No significant weaknesses, improvement recommendations made.

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

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

Improvement recommendations raised in 2024/25

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

07 Appendices

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

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

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

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

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

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

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



Appendix B: Value for Money Auditor responsibilities

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

Phase 1 – Planning and initial risk assessment

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

Phase 2 – Additional risk-based procedures and evaluation

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

Phase 3 – Reporting our commentary and recommendations

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



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

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

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

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

Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year

Key performance and risk management information reported to the Police and Crime Panel

Interviews and discussions with key stakeholders

External review such as by CIPFA

Progress with implementing recommendations

Regulatory inspections such as from HMICFRS

Findings from our opinion audit

Annual Governance Statement including the Head of Internal Audit annual opinion

Appendix C: Follow up of 2023/24 improvement recommendations

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



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