



# **DORSET**

POLICE & CRIME  
COMMISSIONER

## **Annual Governance Statement 2020/21**

**Approved July 2021**

## Scope of Responsibility

The Police & Crime Commissioner and Chief Constable are responsible for ensuring that all business is conducted in accordance with the law and proper standards, and that allocated public money is safeguarded, properly accounted for, and used efficiently and effectively. In executing their overall responsibilities they must maintain proper governance arrangements, ensuring their functions are carried out effectively and that a reliable system of internal controls is in place for managing risk.

Their legal duties and responsibilities are clearly defined within the following:  
[Police Reform and Social Responsibility Act 2011](#)  
[Policing Protocol Order 2011](#)  
[Financial Management Code of Practice for the Police and Fire & Rescue Services 2018](#)  
[Strategic Policing Requirement 2015](#)



To support the delivery of their legal responsibilities, the Police & Crime Commissioner and Chief Constable have established a Corporate Governance Framework that includes the Code of Corporate Governance.

The code is consistent with the CIPFA SOLACE [Framework for Delivering Good Governance Guidance Notes for Policing Bodies 2016](#).

This statement explains compliance to the code and the [Accounts and Audit \(England\) Regulations 2016](#) requirement that all relevant bodies prepare an Annual Governance Statement.

CIPFA stands for the Chartered Institute of Public Finance and Accountancy, SOLACE is the leading members' network for local government and public sector professionals throughout the UK.

The Code of Corporate Governance sets out the principles of good governance and describes the arrangements that the Police & Crime Commissioner and Chief Constable have put in place to meet each of these principles.

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

B. Ensuring openness and comprehensive stakeholder engagement

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

F. Managing risks and performance through robust internal control and strong public financial management

G. Implementing good practices in transparency, reporting, and audit, to deliver effective accountability

## Key Terms

**Code of Corporate Governance** – sets out the agreed system of governance including the formal Scheme of delegation, Roles and Responsibilities and Financial Regulations

**Corporate Governance Framework** – includes all systems and processes for the management of Corporate Governance as well as the formal Code of Corporate Governance

**Scheme of Corporate Governance** – expresses the commitment of the two corporations sole to conduct business in an open, inclusive and accountable way

A copy of the Code of Corporate Governance is available on the Police & Crime Commissioners website at [www.dorset.pcc.police.uk](http://www.dorset.pcc.police.uk)

The Code of Corporate Governance has been in place and available for the year ended 31 March 2021 and up to the date of approval of the annual accounts.

## Key Elements of the Governance Framework

The Police & Crime Commissioner and the Chief Constable are two separate legal entities, with separate statutory responsibilities. However, they work together to ensure Dorset Police is working effectively and is held accountable for the standard of service delivered to the public.

The framework sets out the strategic and operational controls that facilitate the delivery of the Police & Crime Plan objectives. The structures, processes, risk management and other internal control systems, such as codes of conduct, form part of the framework designed to manage the barriers to the achievement of the strategic plan.

The Police & Crime Commissioner (PCC) is responsible for proper governance arrangements and the management of resources. This is achieved through the Strategic Management Team (SMT), which includes the statutory roles designed to deliver effective and efficient governance, namely the :

- Chief Executive (and Monitoring Officer); and
- Treasurer (and Section 151 Officer).

The Director of Operations also supports the Chief Executive as Deputy Monitoring Officer. The SMT meets regularly with the Force Executive at the Joint Leadership Board.

Governance arrangements are regularly reviewed by the Independent Audit Committee.

To achieve their objectives the PCC and the Chief Constable have systems and processes to regulate, monitor and control their activities. The Corporate Governance Framework sets out these in full.

The financial management arrangements for the PCC and the Chief Constable are compliant with the governance requirements set out in the [CIPFA Statement of the Role of the Chief Financial Officer in Local Government \(2015\)](#) and the CIPFA SOLACE Delivering Good Governance in Local Government: Framework (2016 Edition).

## The Governance Framework

### The Annual Governance Statement

#### THE CHIEF CONSTABLE and POLICE AND CRIME COMMISSIONER

(Challenge the draft AGS and supporting evidence.  
Agrees and sign the final statement)

#### INDEPENDENT AUDIT COMMITTEE

(Challenge the draft AGS  
and supporting evidence)

#### THE CHIEF EXECUTIVE & MONITORING OFFICER

(Supports good governance,  
legal & ethical assurance)

#### THE TREASURER & SECTION 151 OFFICER

(Supports effective financial  
management)

### The Code of Corporate Governance

#### LEGITIMACY & CONSTITUTION

Codes of Conduct  
Scheme of Delegation  
Complaints &  
Misconduct  
Anti-Fraud &  
Corruption

Independent Office  
for Police Conduct

Professional  
Standards Unit

Ethics Committee

Public Engagement  
& Consultation

Complaints  
Resolution

Whistleblowing &  
Confidential  
Reporting

College of Policing  
Code of Ethics

#### STRATEGIC PLANNING

Business Analysis,  
Development &  
Planning  
Performance  
Risk Management  
Business Continuity  
Partnership Working  
Equality & Diversity  
Policy & Procedure

Annual Report

Force Management  
Statement

Performance  
Reports

Police & Crime Panel

Independent Audit  
Committee

Scrutiny Panels

Internal Audit  
Programme &  
Opinion

Risk & Assurance  
Framework

#### FINANCIAL MANAGEMENT FRAMEWORK

Budget Setting &  
Monitoring

Financial Regulations  
& Practice

Treasury &  
Investment Strategy

Medium Term  
Financial Strategy

Statement of  
Accounts

External Audit Letters  
& Opinion

South West Police  
Procurement &  
Contract Monitoring

#### HR POLICIES

Terms & Conditions  
Remuneration

Establishment  
Controls

Recruitment &  
Retention

Training &  
Leadership

Sickness  
Management

Personal Appraisals

## Review of Effectiveness

### Internal Audit

The internal auditors continued to complete the annual programme of audits throughout the pandemic. The plan is risk-based and can be changed to cover emergent risks. The auditors worked flexibly undertaking virtual assessments in line with Covid restrictions. This process included all key financial systems with recommendations for improvement provided to the relevant manager and the Independent Audit Committee.

Based on this, the Head of Internal Audit expects to provide an overall **'reasonable'** opinion on the management of the control environment. However, this will be reviewed upon completion of the remaining assurance engagements.

### Police and Crime Commissioner and Chief Constable

The PCC and Chief Constable have responsibility for conducting an annual review of the effectiveness of the governance framework, including the system of internal control.

The review is managed by the Audit, Insurance and Strategic Risk department, and informed by both internal and external audit, as well as Her Majesty's Inspectorate of Constabulary, Fire and Rescue Service (HMICFRS) which graded Dorset Police as **good**, and the Independent Audit Committee who review elements of the framework for effectiveness throughout the year.

The review of effectiveness for 2020/21 concluded that there is **substantial** evidence of good governance against each of the seven CIPFA principles.

This means: the areas reviewed are adequately controlled; internal controls are in place and operating effectively; and risks against the achievement of objectives are well managed.

### External Audit

The external auditors deliver an audit opinion based on their verification of the financial accounts and the delivery of value for money. The opinion is published within the [Joint Annual Audit Letter](#).

During 2020 the government instructed Sir Tony Redmond to complete an independent review of local authority audit and financial reporting. Called the Redmond Review the report also covered arrangements for the Police service. The report identified significant improvements required to simplify financial reporting and the level of assurance provided by external audit.

The external audit opinion on the 2019/20 accounts was significantly delayed by the introduction of Covid restrictions and the ability of the auditors to meet the requirements of the Public Sector Audit Appointment (PSAA) contract. Grant Thornton, the external auditors issued **unqualified** audit opinions on the final accounts on the 8 February 2021. On the same date, **unqualified** conclusions for securing value for money were also issued as well as the audit certificates. The opinion for the 2020/21 accounts is still awaited.

### Principles of Good Governance and the Annual Governance Statement

As a result of the impact of Covid-19 the PCC and Chief Constable adopted a flexible approach to the delivery of governance during 2020/21. An increased use of technology supported virtual meetings and provided opportunities for new and agile ways of working. The increase in home working and the reduction in travel as a result of the pandemic will be monitored once restrictions are lifted and used to assess long term changes to priorities, programmes and strategies.

During 2020 internal audit reviewed the contents of Annual Governance Statements for the police and partner agencies in the South West region. The review concluded that the Dorset OPCC statement is compliant with CIPFA standards for the seven principles of good governance in policing. It also identified areas of good practice when compared to the other statements reviewed across the region.

### Independent Audit Committee

The Independent Audit Committee challenges and monitors financial management, performance and policies on an on-going basis. The Committee also considers the effectiveness of risk management arrangements.

The Committee Chair keeps issues under review through meetings with the Executive and senior managers. It was agreed that virtual meetings would be undertaken throughout 2020/21 due to the pandemic restrictions.

The members of the Committee work together, developing and using their knowledge and expertise, and that of others to the best effect. They have a non-political, evidence based approach that has been proven to achieve good results.

To support their role, all Committee Members regularly review and consider their training requirements.

Throughout the pandemic the Independent Audit Committee has continued to meet virtually. This enabled them to provide continuous independent advice, assurance and recommendations on the adequacy of the governance and risk management frameworks, the internal control environment and financial reports.

The Committee's annual report covering April 2019 to March 2020, includes the period from late January 2020 when the first cases of Coronavirus were identified in the UK, with infections and deaths increasing throughout February and March. The Committee has recognised the immense additional demands on policing during this public health emergency with rapid changes being required and delivered.



## Review of Effectiveness

### OPCC Independent Scrutiny Panels

The OPCC manages a number of independent scrutiny panels that help the PCC hold the Chief Constable to account for services delivered to the public. Panels have independent chairs and consist of members of the community along with representatives from the Force and OPCC.

The panels independently scrutinise specific areas of force activity (such as stop and search, or use of force). The panels are designed to evidence good working practices and investigate areas for improvement. Reports are submitted to the Dorset Joint Leadership Board and an overview of the Panels' work is provided to the Police & Crime Panel.

There are currently four scrutiny panels and information on them is readily available on the OPCC website. The Scrutiny Panels have also continued to meet virtually throughout the year.

### Dorset Police and Crime Panel

The Police & Crime Panel is responsible for reviewing the Commissioner's Police & Crime Plan. It holds the PCC to account for delivery of the plan objectives, reviews the appointment of the Chief Constable and statutory OPCC officers, reviews the setting of the proposed police precept, challenges the Commissioner and considers any complaints made against them.

The Dorset panel has continued to meet regularly during 2020/21 using technology to enable panel members to attend

Meetings virtually. These meetings were broadcast live online but also recorded and made available for public viewing after the event. The public's ability to raise questions was maintained in line with the usual process. The agenda and papers for all panel meetings, including public questions raised, are available on the Police & Crime Panel website.

During 2020/21 the panel have considered:  
Regular updates on the OPCC response to the Coronavirus pandemic  
The impact of the pandemic on employee absence for Dorset Police Officers and Staff  
The OPCC annual report  
Precept proposals 2021/22

### National Assurance

As a member of the Association of Police and Crime Commissioners (APCC), the Dorset PCC is the lead for a number of national portfolios.

During 2020-21 the Commissioner has been the national lead for custody, forensics and suicide prevention and the deputy lead on mental health. He is also closely associated with the national programmes for rural crime, custody visiting, the use of force and fraud.



## Review of Effectiveness

### OPCC Senior Management Team

The OPCC Senior Management Team (SMT) has continued to meet virtually on a weekly basis. Members include the Police and Crime Commissioner, Chief Executive, Chief Finance Officer and Director of Operations.

Members consider reports submitted by the OPCC team for information and decision. Progress is tracked on previous actions and any live “challenges” issued by the OPCC to the Force.

A weekly report is updated to record the views and decisions of the SMT and is circulated to the wider OPCC team. The agenda includes an update from the OPCC Chief Finance Officer on matters of treasury, finance, audit and risk. The SMT also take time to discuss papers and strategic issues to be raised at future boards.

The meeting also provides an opportunity for the SMT to discuss priorities, share ideas and determine areas of priority and focus.

### Joint Leadership Board

The Joint Leadership Board meets twice a month to review the Dorset Police’s financial affairs and strategies. Meetings have continued virtually during the Covid pandemic to support quick and effective financial decision-making.

The PCC and Chief Constable meet with executive managers to provide leadership, set strategic direction and monitor the co-ordination required to achieve objectives.

The PCC and Chief Constable put in place a Gold Command structure to lead the operational response to the Covid restrictions. Front-line officers and staff were advised to adopt the 4 E’s approach to policing. That is to engage, explain and encourage the public to abide by the restrictions with enforcement only used as a last resort.

The Board is also responsible for financial planning and reviews the position statements provided by the executive team to ensure oversight across the portfolio areas.

### Response to Coronavirus

The OPCC has worked closely with the Chief Constable to put in place fast-paced contingency plans for the effective delivery of policing in the light of the Covid-19 pandemic.

All operational units and departments have tested business continuity plans designed to support emergency service response. In support of this, the Commissioner’s office has reviewed and tested its own business continuity requirements.

## Review of Effectiveness

### CIPFA Financial Management Code

The Code was introduced in order to improve standards of financial management across the sector. The Force has undertaken a review against the Code which concluded that the Force is compliant with the Code across all Financial Management Standards, however, there are areas where further work can be undertaken to improve financial management

This review built on the work already undertaken using the CIPFA Financial Management Model which also identified areas for improvement. An action plan was produced which is being implemented by the Force

### Resource Control Board

The Resource Control Board allows the PCC and Chief Constable to ensure that resources are utilised in the most effective and efficient manner - including land, property, finance, projects and people.

The board is responsible for ensuring all decisions are sustainable and consider the environmental agenda. This year the PCC and Chief Constable agreed the purchase of electric vehicles for use as part of the Forces pool car fleet.

The PCC and Chief Constable have continued to work closely with the Procurement Hub to manage issues arising from the country's exit from the European Union. To date there have been no issues with the provision of critical supplies.

The Board receives regular reports on workforce supply, litigation, capital health checks and group financials. This has supported the achievement of the strategic objectives as recorded in the Annual Report, some of which are recorded below:

- Continued recruitment and training of Police Officers in support of the uplift programme
- Investment in technologies including the drone unit
- Launch of the "Bobby Van" to help vulnerable and older people
- The Dorset STARS centre supporting victims of sexual assault and violence

## Review of Effectiveness

### PRISM Board

The PRISM Board (Police Response Investigation and Safeguarding Model) manages the key change, transformation and continuous improvement programme.

This board has continued to drive change activity through the pandemic ensuring the delivery of predicted benefits and outcomes across both Dorset and Devon & Cornwall Forces.

Financial reports are reviewed alongside local, regional and national programme updates, which includes the assessment of risks and timelines.

### Strategic Performance Board

The Deputy Chief Constable and the PCC jointly chair the Strategic Performance Board to consider overall Force performance against service delivery.

The Corporate Development Department analyse demand and performance data to assess capacity and capability. The Force Strategic Assessments and the Control Strategy determine operational priorities and requirements to inform organisational design and effective financial planning.

The Force financial strategies support the provision of a sustainable workforce, taking into account the requirements for recruitment, training and succession planning.

The organisation monitors activity towards equality objectives, and delivery of the public sector equality duty. The Force aims to create a diverse and inclusive workforce that represents the communities it serves. The Force maintains its focus on addressing equality issues with the details of current initiatives recorded in the Gender Pay Gap Report published in February 2021.

During 2020/21, recruitment has worked to achieve the promised increase in Police Officer numbers and will continue to support the national programme for the uplift of Police Officers.

### Partnership Working

Each unitary local authority within Dorset (Bournemouth, Christchurch and Poole Council, and Dorset Council) has its' own Community Safety Partnership.

The OPCC works with Dorset Police and other key statutory organisations (local authorities, the fire authority, health agencies and the probation service) alongside other key agencies to develop strategies and plans that tackle crime, disorder and drug misuse in the local area.

Improvements and benefits identified by these mandatory partnerships are monitored by the OPCC.

## Key Governance Principles

Each year, the Police & Crime Commissioner and Chief Constable review governance arrangements against delivery of service.

The assessment of governance arrangements against the seven CIPFA principles of good governance (see Page 2) conducted by the Audit, Insurance and Strategic Risk department considers the effectiveness of a range of evidence from strategies, policies and procedures to independent reviews, audits and inspections.

## Behaving with Integrity, demonstrating strong commitment to ethical values and respecting the rule of law

The Professional Standards Department monitors conduct and standards of behaviour. There is a robust complaints handling process with significant cases referred to the Independent Office of Police Conduct for independent review and an appeals process handled by the OPCC.

The Whistle Blowing Policy supports the confidential reporting processes and any conflicts of interest are formally managed.

Compliance to laws, regulations, policies and procedures are evidenced by the relatively low level of liability claims and legal challenge against the Force. The joint Legal Services Department provides support and advice on legal matters.

The OPCC Chief Executive has responsibilities as the Monitoring Officer for ensuring the OPCC remains compliant to laws and regulations.

They are also responsible for advising the Commissioner on policy and strategy and for guidance on the commissioning and delivery of contracted services.

The OPCC Treasurer holds statutory responsibility for the integrity of financial controls and the provision of resources and paid services. This includes financial planning and long term treasury management. The OPCC Treasurer works closely with the Force CFO.

The OPCC Treasurer and the Force Chief Finance Officer (CFO) work closely together to ensure compliance to the governance requirements set out in the CIPFA Statement on ["The Role of the CFO of the OPCC and the CFO of the Chief Constable"](#).

A series of executive level meetings are held between the Force and OPCC to secure the most efficient use of public funds. The principles of goodwill, professionalism, openness and trust underpin their relationship.

Public consultations are undertaken to assess victim satisfaction and public confidence. This data is analysed and reported to the Strategic Performance Board, where it is used to inform strategic operational plans and support the achievement of the Police and Crime Plan objectives. Survey results are monitored quarterly and considered against the achievement of local and strategic plans.

**Ensuring openness and comprehensive stakeholder engagement**

The OPCC website provides the public with full details of how to best contact the Commissioner or the Force according to their need. The website supports openness and transparency relating to all the Commissioner's activities and provides links to the Dorset Force website and other multi-agency partnerships that provide direct or indirect services to the public.

There is a statutory duty for the Force and OPCC to consult openly with the public and local stakeholders to reduce crime. The OPCC publishes an [annual engagement report](#) outlining its' engagement activities.

**Defining outcomes in terms of sustainable economic, social and environmental benefits**

The Police and Crime Plan is the strategic plan that sets clear objectives for improved service delivery to the public. Achievement against outcomes are publicly available on the OPCC website.

The annual Force Strategic Assessment evaluates overall Force capacity and capability through demand and performance analysis.

Corporate Governance arrangements set out the decision making framework. Details of strategic decisions are published on the OPCC website.

This supports the development of sustainable operational plans that deliver the objectives of the Police & Crime Plan.

The OPCC commissioning team work together with partner agencies to identify potential gaps in service provision, work to find sustainable solutions and commission appropriate organisations or partners to provide services in the identified areas. Progress on outcomes are published in the Commissioner's statutory [Annual Report](#).

**Determining the interventions necessary to optimise the achievement of intended outcomes**

The Strategic Performance Board considers overall Force performance against service delivery.

Commanders, senior managers and business leads are accountable for the performance of their respective business areas.

Strategic organisational objectives are benchmarked against progress on national and regional programmes, to ensure timescales and financial costs are managed to completion.

Change is managed by the Business Change Department who work alongside the OPCC to consider ideas for improvement and create a structured delivery programme.

The recommendations identified by Her Majesty's Inspectorate of Constabulary (and the Fire and Rescue Service) are developed into action plans. Any lessons learnt are recorded and improvements implemented to increase performance and maximise the use of resources.

**Developing the entity's capacity including the capability of its leadership and the individuals within it**

The roles of PCC, Chief Executive and Chief Finance Officer are statutory, and the responsibilities of these roles are clearly defined according to legislation and national guidance.

All OPCC roles have job descriptions that clearly define their responsibilities, with performance and scope of these roles being regularly reviewed. Regular assessments are also undertaken to ensure future resources are well equipped to meet predicted demand.

All OPCC roles are matched to required skills within the OPCC structure. Training and recruitment plans are then developed to ensure that the right management skills are available. An annual training budgets supports the development of staff capability, as identified through said plans.

**Managing risk and performance through robust internal control and strong public financial management**

Strategic risks are managed through an effective risk management framework, designed to provide assurance reports to the executive.

There are effective counter fraud and corruption procedures in place across both organisations with close-knit working arrangements between Professional Standards, Audit, Finance and Legal Services. Regular reports are provided to the Executive on the effectiveness of arrangements with independent scrutiny provided by the internal auditors on any weaknesses identified. This includes regular review of the controls in place to prevent financial error or fraud.

Dorset Police complete the mandatory National Fraud Initiative on behalf of the organisation. All irregularities are investigated and reported to the Home Office who set the initiative, and are considered by the Independent Audit Committee. No incidents of fraud or corruption were detected from the matches created from the last data submission in 2018/19.

**Implementing good practices in transparency, reporting and audit to deliver effective accountability**

Internal audit provides objective scrutiny and assurance on the controls in place that prevent error, fraud or corruption; in line with the requirements of the CIPFA statement on the Role of the Head of Internal Audit.

The Chief Constable and PCC must provide adequate resources and open access to any information required by the auditors.

The Independent Audit Committee is a key component of corporate governance. Its purpose is to provide independent assurance on the adequacy of internal controls and financial management.

The external auditors are responsible for the inspection of financial arrangements and the audit of the annual accounts prior to publication. An opinion is then issued on the financial statements, and a conclusion is delivered on value for money arrangements.

## Significant Governance Issues

This statement is intended to provide reasonable assurance on governance arrangements. It is stressed that no system of control can provide absolute assurance.

In conclusion, no significant governance issues have been identified during this year's review. For completeness, the minor issues identified and recorded below will be addressed to ensure continuous improvement.

### MINOR ISSUES 2019/20

PRINCIPLE	ISSUES	ACTION
Defining outcomes in terms of sustainable economic, social and environmental benefits.	Delays to the review of the Code of Corporate Governance.	<b>Carried forward:</b> The Corporate Governance Framework has been revised and agreed by the D&C Executive. Following finalisation the Dorset Joint Leadership Board will consider the content of the framework for adoption.
Determining the interventions necessary to optimise the achievement of intended outcomes.	Managing the long term effects of the COVID-19 outbreak.	<b>Complete:</b> Business Continuity arrangements have been reviewed and plans were successfully activated during the pandemic. Lessons learnt have been captured by the Gold Commander and any opportunities for improvement have been identified.
Implementing good practices in transparency, reporting, and audit to deliver effective accountability.	That shared decision-making meets the needs of both Forces.	<b>Carried forward:</b> Governance arrangements across both Forces have been reviewed. However the connectivity between boards requires further clarification to ensure transparency of decisions made.



## MINOR ISSUES IDENTIFIED 2020-21

PRINCIPLE	ISSUE	ACTION
Developing the entity's capacity including the capability of its leadership and the individuals within it.	To consider the position and portfolio responsibilities of the Chief Finance Officer.	<b>Carried forward:</b> The responsibilities of the ACO will be set out during the recruitment process for a permanent officer. Any changes to governance arrangements or financial management following appointment will be considered by the Chief Officers and Executive.
Defining outcomes in terms of sustainable economic, social and environmental benefits.	Delays to the review of the Code of Corporate Governance.	<b>Carried forward:</b> The Corporate Governance Framework has been revised and agreed by the D&C Executive. Following finalisation the Dorset Joint Leadership Board will consider the content of the framework for adoption.
Implementing good practices in transparency, reporting and audit to deliver effective accountability	That shared decision-making meets the needs of both Forces.	<b>Carried forward:</b> Governance arrangements across both Forces have been reviewed. However the connectivity between boards requires further clarification to ensure transparency of decisions made.
Ensuring openness and comprehensive stakeholder engagement	Non-compliance and reduced assurance if actions from the ICO inspection are not completed to timescale.	An action plan for the improvements identified during the ICO inspection has been created. Progress on completion will be monitored by the Joint Information Board.
Defining outcomes in terms of sustainable economic, social and environmental benefits.	Potential changes to objectives and governance arrangements due to the change in Commissioner.	The key dates and timescales for the PCC elections have been published. When the new Commissioner is elected and changes to the governance arrangements will be considered

## Opinion and signature

The Corporate Governance Framework adopted by the Police & Crime Commissioner and Chief Constable demonstrates all the elements required to support effective governance.  
The annual assessment of arrangements during 2020/21 has provided an overall assurance opinion of **substantial**.

**Police and Crime Commissioner  
David Sidwick**

**Dated:**

**Chief Executive  
Simon Bullock**

**Dated:**