

A close-up photograph of a person's hand holding a white pen, pointing at a bar chart displayed on a tablet screen. The chart features several horizontal bars in shades of green, yellow, and red, set against a blue grid background. The person is wearing a blue suit jacket. The text of the report is overlaid on the top left of the image.

Police and Crime Commissioner for Surrey/ Chief  
Constable for Surrey Police

## **Auditor's Annual Report**

Year ended 31 March 2024

20 March 2025



Office of the Police and Crime Commissioner  
for Surrey/ Chief Constable for Surrey  
PO Box 412  
Guildford  
Surrey GU3 1YJ

20 March 2025

Dear Police and Crime Commissioner and Chief Constable,

**2023/24 Auditor's Annual Report**

We are pleased to attach our Auditor's Annual Report including the commentary on the Value for Money (VFM) arrangements for the Police and Crime Commissioner for Surrey (PCC) and Chief Constable for Surrey (CC). This report and commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our findings for audit year 2023/24.

This report is intended to draw to the attention of the PCC and CC of any relevant issues arising from our work. It is not intended for, and should not be used for, any other purpose.

We welcome the opportunity to discuss the contents of this report with you at the Joint Audit Committee (JAC) meeting on 31 March 2025.

Yours faithfully

*E. Jackson*

Elizabeth Jackson

Partner

For and on behalf of Ernst & Young LLP

Encl

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Public Sector Audit Appointments Ltd (PSAA) issued the “Statement of responsibilities of auditors and audited bodies”. It is available from the PSAA website ([Statement of responsibilities of auditors and audited bodies \(from 2023/24 audits\) - PSAA](#)). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The “Terms of Appointment and further guidance (updated July 2021)” issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the JAC and management of the PCC and CC in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to JAC and management of the PCC and CC those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than JAC and management of the PCC and CC for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



# 01 Executive Summary



# Executive Summary

## Purpose

The purpose of the auditor's annual report is to bring together all of the auditor's work over the year and the value for money commentary, including confirmation of the opinion given on the financial statements; and, by exception, reference to any reporting by the auditor using their powers under the Local Audit and Accountability Act 2014. In doing so, we comply with the requirements of the 2024 Code of Audit Practice (the Code) published in November 2024 and the supporting guidance of the National Audit Office (NAO) published within their Auditor Guidance Note 3 (AGN 03). This commentary aims to draw to the attention of the PCC and CC and the wider public relevant issues from our work including recommendations arising in the current year and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

The 2024 Code paragraph 4.10 has suspended the requirement to issue an auditor's annual report by 30 November. It states that auditors may exercise judgement to determine when to issue their annual report including their commentary on arrangements to secure value for money.

## Responsibilities of the appointed auditor

We have undertaken our 2023/24 audit work in accordance with the Audit Plan that we issued on 14 March 2024. We have complied with the NAO's 2024 Code of Audit Practice, other guidance issued by the NAO and International Standards on Auditing (UK).

As auditors we are responsible for:

Expressing an opinion on:

- the 2023/24 financial statements;
- conclusions relation to going concern; and
- the consistency of other information published with the financial statements, including the narrative statement.

Reporting by exception:

- if the annual governance statement does not comply with relevant guidance or is not consistent with our understanding of the PCC and CC;
- any significant matters or written recommendations that are in the public interest; and
- if we identify a significant weakness in the PCC's and CC's arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

## Responsibilities of the PCC and CC

The PCC and CC are responsible for preparing and publishing its financial statements, narrative statement and annual governance statement. They are also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

# Executive Summary (continued)

## 2023/24 Conclusions

<b>Financial statements</b>	<p>The audit of the financial statements for the prior year ended 31 March 2023 for the Police and Crime Commissioner for Surrey, the Chief Constable of Surrey, and the Group was not completed for the reasons set out in the disclaimer of opinion on those financial statements dated 5 December 2024.</p> <p>Our audit work in the current year was focused on transactions in the year and the current year balance sheet.</p> <p>As a result of the disclaimer of opinion in the prior year and the scope of our audit work which was impacted by the backstop date, we do not have sufficient appropriate audit evidence over the following:</p> <ul style="list-style-type: none"><li>• in the Police and Crime Commissioner for Surrey, the Chief Constable of Surrey and the Group balance sheet and accompanying notes: the opening balances, closing reserves position and the valuation of property assets held at valuation included in 'other land and buildings' that were not revalued in year</li><li>• in the Police and Crime Commissioner for Surrey, the Chief Constable of Surrey and the Group comprehensive income and expenditure account and accompanying notes: comparatives and income and expenditure transactions that are impacted by the opening balances shown in the prior year balance sheet</li><li>• in the Police and Crime Commissioner for Surrey, the Chief Constable of Surrey and the Group cash flow statement, and accompanying notes: opening balances, comparatives and in-year cash flow movements that are calculated as a movement between the opening and closing balance sheet</li><li>• in the Police Pension Fund financial statements and accompanying notes: opening balances, comparatives and in-year movements that are calculated as a movement between the opening and closing balance</li><li>• in the Police and Crime Commissioner for Surrey prior period adjustment note.</li></ul> <p>We therefore issued a disclaimed 2023/24 audit opinion on 25 February 2025.</p>
<b>Going concern</b>	<p>Due to the opinion being disclaimed for 2023/24, we were not able to conclude on whether the use of going concern basis of accounting is appropriate.</p>
<b>Consistency of the other information published with the financial statements</b>	<p>Financial information in the narrative statement and published with the financial statements was consistent with the audited accounts.</p>
<b>Value for money (VFM)</b>	<p>We had no matters to report by exception on the PCC's and CC's VFM arrangements. We have included our VFM commentary in Section 03.</p>

# Executive Summary (continued)

## 2023/24 Conclusions

Consistency of the annual governance statement	Notwithstanding our disclaimer of opinion on the financial statements we have nothing to report in respect of whether the annual governance statement is misleading or inconsistent with other information forthcoming from the audit, performed subject to the pervasive limitation described above, or our knowledge of the PCC and CC.
Public interest report and other auditor powers	We had no reason to use our auditor powers.
Whole of Government Accounts	<p>We have performed the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts submission.</p> <p>We have not yet concluded the procedures required by the National Audit Office (NAO) on the Whole of Government Accounts submission, as the NAO have not yet confirmed whether any questions will be raised on individual returns. We cannot issue our Audit Certificate until these procedures are complete.</p> <p>We had no issues to report.</p>
Certificate	We will issue our certificate once we have concluded our Whole of Government Accounts procedures.



# Executive Summary (continued)

## Value for Money

## Scope

Auditors are required to be satisfied that PCC and CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditor's provide an annual commentary on arrangements published as part of the Auditor's Annual Report.

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of PCC and CC committee reports;
- meetings with the Chief Finance Officers;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with PCC and CC management and the finance team.

# Executive Summary (continued)

## Value for Money (continued)


## Reporting

Our commentary for 2023/24 is set in section 03. The commentary on these pages summarises our understanding of the arrangements at the PCC and CC based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2023/24.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria.

In accordance with the NAO's 2024 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures and whether we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
<b>Financial sustainability:</b> How the PCC and CC plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
<b>Governance:</b> How the PCC and CC ensures that it makes informed decisions and properly manages its risks	No significant risks identified	No significant weakness identified
<b>Improving economy, efficiency and effectiveness:</b> How the PCC and CC uses information about its costs and performance to improve the way it manages and delivers its services	No significant risks identified	No significant weakness identified



# Executive Summary (continued)

## Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Authority, and its members and senior management and its affiliates, including all services provided by us and our network to the PCC and CC, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2023 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

## EY Transparency Report 2024

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2024:

[EY UK 2024 Transparency Report | EY - UK](#)



## 02 Audit of the financial statements

# Audit of the financial statements

## Key findings

The Statement of Accounts is an important tool for the PCC and CC to show how it has used public money and how it can demonstrate its financial management and financial health.

On 25 February 2025, we issued a disclaimed audit opinion on the financial statements. Due to the Local Government 'catch up' process for the LG audits, this audit has been disclaimed for 2023/24 since it was disclaimed in 2022/23, and we cannot verify the opening balances for the 2023/24 audit.

We reported our audit scope, risks identified and detailed findings to the JAC meeting in our Audit Results Report. We outline below the key issues identified as part of our audit in relation to the significant risk areas. The findings for each of the account areas are set out in the Audit Results Report. We reported two areas for improvement in the control environment in the Audit Results Report.

Significant risk	Conclusion
Misstatements due to fraud or error - Management override of controls	Our audit work has not identified any evidence of material misstatement arising from fraud due to management override of controls.
Risk of fraud in revenue and expenditure recognition, through inappropriate capitalisation of revenue expenditure	We have not identified any material misstatements arising from fraud from the inappropriate capitalisation of revenue.
Valuation of Land & Buildings in Property, Plant and Equipment (PPE) under fair value - Estimated Use Value (EUV)	We have not identified any material misstatements arising from the valuation of PPE using EUV.
Valuation of Land & Buildings in Property, Plant and Equipment (PPE) under Depreciated Replacement Cost (DRC)	We have identified two material misstatements arising from the valuation of PPE using DRC. Amendments have been made to the 2023/24 PCC financial statements for these valuations and a PYA has been made as the assumptions used by the valuer were the same in the prior year.
Valuation of Investment Properties under fair value	We have not identified any material misstatements arising from the valuation of investment properties under fair value.



## 03 Value for Money Commentary

# Value for Money Commentary

**Financial Sustainability: How the PCC and CC plans and manages its resources to ensure it can continue to deliver its services**

**No significant weakness identified**

The PCC and CC work towards a balanced year-end budget and actively manage costs wherever possible and tightly control spending in non-essential or statutory requirement areas. The Medium-Term Financial Plan (MTFP) is reviewed regularly to model changes to assumptions e.g. pay increases and inflation fluctuations being seen this year. The MTFP explains how over the period to 2026/27, almost £16m of savings will be required. It also notes that £53.5m savings has been delivered over the last 10 years and that the additional identification of further savings will be a challenge.

Each quarter the PCC receives a Quarterly Performance and Finance Report from the Chief Constable that details spend to date compared to budget and a forecast year-end position compared to budget. Variances are broken down into key categories and a narrative is included detailing why there is a variance. This includes savings performance and risks or issues to delivering. The quarterly report provided to the PCC is in addition to the internal monthly reporting from senior management, specifically the Chief Finance Officer, to the Chief Constable. Assessment against the MTFP is set out in the budget plan.

Savings are identified as part of the budget setting process and reviews are continually being undertaken to identify where future savings will be met from. Savings meetings are held to monitor the achievement of them from both a strategic and an operational perspective. For 2023/24, savings of £1.6m were required. The savings developed for 2023/24 were considered mainly tactical as the lead time to deliver in year was short which requires a concerted effort to move into medium term sustainable cashable efficiency plan.

For 2023/24, the Police and Crime Commissioner, after consulting with Surrey residents, the Chief Constable, and considering the operational impact of a lower increase, proposed an increase in the precept by the maximum amount of £15 on Band D properties. This was to ensure continued delivery of police services at the required level in the year.

It is best practice to maintain the level of general reserves to a minimum of 3% of annual revenue budget. The general reserve level is forecast was at 4.6 % in April 2023, 4.5% in April 2024 and 4.4% in 2026/27 assuming there is no use of general reserve to support the funding position i.e. all of the savings targets are achieved.

There is a Joint Transformational board, a Strategic Savings Board and a Tactical savings board to ensure the right people from across the business are providing necessary input, advice and control. Financial monitoring is in place with a rigorous process of monthly review, including close scrutiny by the Chief Constable's Chief Finance Officer, the PCC's Chief Finance Officer which the DCC chairs.

**Conclusion: Based on the work performed, the PCC and CC had proper arrangements in place in 2023/24 to enable it to plan and manage its resources to ensure that it can continue to deliver its services**

# Value for Money Commentary (continued)

**Governance: How the PCC and CC ensures that it makes informed decisions and properly manages its risks**

**No significant weakness identified**

The PCC and CC ensures that there is a risk management strategy and policy in place to ensure that threats to the achievement of the Force's organisational objectives and regional and national responsibilities are identified and managed effectively via the Organisational Reassurance Board (ORB), with regular risk updates reviewed by the JAC and at the PCC's Performance meeting.

We have seen through our attendance at JAC meetings and our review of the minutes that key decisions made are backed up by the appropriate supporting evidence. In addition, relevant officers attend the Committee to present their papers and to answer any questions the Committee may have. We have seen in the JAC meetings members asking challenging questions to officers to ensure they are fully informed before decisions are made.

The PCC and CC has continued to maintain its risk register. The risk register is regularly reviewed by the JAC which challenges the risks included and gains assurance that the right risks and mitigations are included. There are a number of 'red' risks within the risk register for 2023/24 which we considered as part of our value for money risk assessment. These are risks that we would expect to see for the PCC and CC and are not an indication of a weakness in their governance arrangements and have acceptable mitigations against each risk.

The Annual Governance Statement of the statement of accounts states that the Office of the PCC has approved and adopted a Scheme of Governance which is consistent with the principles of the CIPFA Framework, 'Delivering Good Governance'. The Scheme shows how the OPCC complies with the principles of 'good governance' as defined by CIPFA and sets out the arrangements in place for effective governance and financial management. The scheme is reviewed annually in tandem with Surrey Police, Sussex Police and Sussex OPCC.

**Conclusion: Based on the work performed, the PCC and CC had proper arrangements in place in 2023/24 to make informed decisions and properly manage its risks.**

# Value for Money Commentary (continued)

Improving economy, efficiency and effectiveness: How the PCC and CC uses information about its costs and performance to improve the way it manages and delivers its services

No significant weakness identified

The PCC has a published Police & Crime Plan which clearly sets out the strategic direction and objectives for Surrey and how they will be delivered. An Annual Report detailing delivery against the plan was approved by the Police & Crime Panel.

The CC has mechanisms in place to record and respond to recommendations and findings from external review, including HMICFRS and the IOPC, which is overseen by the Organisational Reassurance Board (ORB), chaired by the Deputy Chief Constable. In the 2023/24 PEEL (Police effectiveness, efficiency and legitimacy) report by HMICFRS, it was reported that Surrey Police was “Good” at “prevention and deterrence”, and “at managing offenders and suspects”. However, HMICFRS also commented that “Further work should be done to monitor those who pose the highest risk” regarding the HMICFRS’s grading for managing offenders.

Surrey Police works closely with Sussex Police; working to provide services together in order to be more efficient. This has been in place for several years and demonstrates working with significant partners and stakeholders.

The PCC has also engaged with partnerships at a national level (e.g. taken a national lead on equality and diversity issues), at a regional level (e.g. South East collaboration board) as well as at a local level. The Force and PCC have signed up to a number of Collaboration agreements to set out those areas of business to be undertaken jointly with other Forces and Local Policing Bodies.

**Conclusion: Based on the work performed, the PCC and CC had proper arrangements in place in 2023/24 to enable it to use information about its costs and performance to improve the way it manages and delivers its services.**



## 04 Appendices

# Appendix A - Summary of arrangements

## Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	Significant financial pressures are identified as part of the annual business planning and monthly financial reporting cycle. Significant financial pressures continue to be identified to balance the budget e.g. high inflation and salary increases in excess of original budget assumptions. These are being modelled in the MTFP, and savings meetings are in place to review and discuss these issues. There is a Joint Transformational Board now in place, a Strategic Savings Board and a Tactical Savings Board, to ensure the right people from across the business are providing necessary input, advice and control. Financial monitoring is in place with a rigorous process of monthly review, including close scrutiny by the CC's Chief Finance Officer, the PCC's Chief Finance Officer which the DCC chairs. Also, there is a Force Organisation Board, at which progress against the investment is reported. The PCC receives a financial report each month, which is on the agenda at the Chief Constable Accountability Meeting entitled the PCC Performance Meeting.
How the body plans to bridge its funding gaps and identifies achievable savings	MTFP is adequate for 2023/24 and planning is now underway for the 2024/25 budget preparation and precept consultation. There is a process in place between 'change delivery' and 'finance to manage and monitor the delivery of savings', which has been incorporated into the budget setting process. The Force took savings in 22/23 with few delays due to projects. There is no answer to funding the savings gap yet on a long-term basis and hence this continues to be a risk going forward for Surrey Police and is being actively managed and reviewed accordingly by them. Savings for 23/24 have been achieved.
How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The PCC ensured that the Force's Vision and Mission document is used as a basis for corporate and service planning and is linked to the Police & Crime Plan. The PCC has established performance measures and governance structures that allow the PCC and CC to assess progress against their objectives. The PCC has also kept the MTFP under regular review so that financial planning is integrated with service planning.

# Appendix A - Summary of arrangements

## Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that 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 oversees workforce development and asset management plans (e.g. estates and ICT) and scrutinises how these plans fit with the four-year MTFP. These plans are underpinned by proper analysis and evaluation including option appraisal, assessing the impact of alternative approaches and benefits realisation - for example the scrutiny of the plans for the "Building the Future" programme and the necessary change from the previous aims of building a new aspirational fit-for-future-purpose modern police HQ to the more modest proposals now underway to re-develop the existing Surrey HQ at Mount Browne. Workforce planning continues to monitor requirements for the future workforce mix and profile, this has been particularly important as the Op' Uplift has required unprecedented numbers of officers to be recruited within a short three-year period. This is reviewed at the DCC's Strategic Board and quarterly at the Workforce Capability and Capacity Board and the Surrey Resource Management meeting is attended by business representatives and is used to understand and review priorities.
How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans	HMICFRS assess Surrey Police through the PEEL programme of inspections and the last inspection was received Dec 2023. The published Force Management Statement details demand for police services and Surrey Police resourcing to meet these demands, together with details of identified areas to be addressed through investment. There is a five-year MTFP which is regularly reviewed and supported by robust, sustainable multi-year budgets to deliver the Force Business Plan and consider external factors such as inflation, borrowing and funding.

# Appendix A - Summary of arrangements

## Governance

We set out below the arrangements for the governance criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The CC ensures that there is a risk management strategy and policy in place to ensure that threats to the achievement of the Force's organisational objectives and regional and national responsibilities are identified and managed effectively via the Organisational Reassurance Board (ORB), with regular risk updates reviewed by the JAC and at the PCC's Performance meeting. Internal audit is part of the PCC and the CC governance, risk management and internal control, and is outsourced to a third party firm, Southern Internal Audit Partnership (SIAP). Internal audit identified some areas that provided challenge to the organisations' risk environment. Internal audit agreed appropriate corrective actions and a timescale for improvement with the responsible managers. The implementation of these actions is tracked by the JAC throughout the year. The overall Annual Internal Audit Opinion for 2023/24 from the Chief Internal Auditor of SIAP was reasonable for Surrey.
How the body approaches and carries out its annual budget setting process	The PCC is required to set a balanced budget. We are satisfied from our minute reviews and meetings with management that appropriate planning has still been conducted.
How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed	History of strong financial management with monthly financial reporting to budget holders. The PCC and CC review monthly finance reports that include analysis of position against budget month to date and forecast for the year. The PCC and the CC respond to over/under spend forecasts during the year to manage expenditure so there is no short - term financial resilience risk. In terms of taking corrective action, we have seen that the PCC and CC vire monies where relevant to keep budgets on track. Savings plans for 23/24 have also been reported as achieved or carried forward and built into the MTFP.

# Appendix A - Summary of arrangements

## Governance (continued)

We set out below the arrangements for the governance criteria covering the year 2023/24.

### Reporting criteria considerations

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

### Arrangements in place

JAC have the responsibility for overseeing the governance of the PCC and the CC. The PCC and the CC Annual Scheme of Governance is revised and reported to the JAC in April each year. The Scheme of Governance is consistent with the principles of the CIPFA Framework, 'Delivering Good Governance'. The various elements of the Scheme of Corporate Governance set out the systems and processes, culture and values by which Surrey PCC and CC is directed and controlled and the activities it undertakes to engage with and be accountable to local communities. It enables the PCC to monitor the achievement of the strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money. The PCC and the CC Annual Governance Statements detail the effectiveness and compliance with the governance structure at the end of each financial year and both are reported to the July JAC meeting. The JAC provides external scrutiny of strategic risks and operates in line with Chartered Institute of Public Finance and Accountancy (CIPFA) guidance and within the guidance of the Financial Management Code of Practice. The PCC and the CC have an effective internal audit service that inform and are scrutinised by the JAC.

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)

The PCC and the CC ensure that all staff have clear objectives and job descriptions. Focus meetings are in place with line managers to ensure staff get appropriate support and encouragement, including planning for their future aspirations. The Force Professional Standards Department (PSD) has the main responsibility for ensuring appropriate legislative, regulatory and ethical requirements are met. The CC has communicated that all managers and supervisors at all levels of the Force should set a good example and challenge any behaviour that does not meet the Code of Ethics and to clearly communicate the Force's values, standards, expectations and priorities. The PCC oversees professional standards and the dip checking of complaints files. The PCC publishes the Registers of interests and records of gifts, hospitalities and expenses for the PCC, Chief Officers and relevant staff and shares these with the Joint Audit Committee

# Appendix A - Summary of arrangements

## Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How financial and performance information has been used to assess performance to identify areas for improvement	The PCC has a published Police & Crime Plan which clearly sets out the strategic direction and objectives for Surrey and how they will be delivered. An Annual Report detailing delivery against the plan was approved by the Police & Crime Panel. As part of the PCC governance arrangements, there are regular performance meeting which allow the PCC to hold the Chief Constable to account against the priorities of the Police & Crime Plan. Force performance reported each month in the Force balanced Scorecard which includes a set of performance aspirations to be monitored at performance meetings. The PCC places particular focus on areas of underperformance, e.g. positive outcomes for high harm offences
How the body evaluates the services it provides to assess performance and identify areas for improvement	The CC has a mechanism in place to record and respond to recommendations and findings from external review, including HMICFRS and the IOPC, which is overseen by the Organisational Reassurance Board (ORB), chaired by the Deputy Chief Constable. A recent HMICFRS assessment is has taken place.
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	<p>Surrey Police, work closely with Sussex Police, working to provide services together in order to be more efficient. This has been in place for several years and we consider it to be solid evidence of them working with significant partners and stakeholders. There are also other collaboration arrangements with other forces at a regional level.</p> <p>The relationship between the PCC and CC are constructive, with performance meetings held by the PCC every six weeks to scrutinise the work of the Force. The PCC also published a commissioning and grants strategy to set the framework to focus resources and work with partners and a funding hub to provide information on how monies have been spent. The PCC has also engaged with partnerships at a national level (e.g. taken a national lead on equality and diversity issues), at a regional level (e.g. South East collaboration board) as well as at a local level. The Force and PCC have signed up to a number of Collaboration agreements to set out those areas of business to be undertaken jointly with other Forces and Local Policing Bodies.</p>



# Appendix A - Summary of arrangements

## Improving economy, efficiency and effectiveness (continued)

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits	The CC has, with Sussex Police, established a Joint Change function which recognises the importance of strategic planning and integration to incorporate national, regional and local change, business change/adoption and change assurance. The CC has developed products to support sustainable economic, social and environment benefits delivery for example The Strategic Roadmap visually articulates change impacts to help the Change Assessment Board and Strategic Change Board to improve prioritisation, planning and sequencing of change projects, working closely with the South-East Regional Integrated Policing (SERIP) to align where possible. The Senior Responsible Owner (SRO) reports actions implemented in year to provide full status updates to risk and progress assessments. A Business Change Heat Map has been developed to highlight significant change areas. A Business Case template has been developed to improve the investment decision process via improved financial information relating to project costs, project benefits, income generation and funding sources. A joint risk management system has been set up.

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ED None

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