

ANNUAL GOVERNANCE STATEMENT 2025/26

EXECUTIVE SUMMARY

- 1.1 A Police and Crime Commissioner (PCC) is responsible for ensuring that the business of their office is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively. The most recent PCC elections took place in May 2024 and PCC Darryl Preston ("the Commissioner") was re-elected and took up post on 9 May 2024.
- 1.2 The Interim Chief Executive Officer was formally appointed as the Chief Executive Officer on 5 January 2026.
- 1.3 In discharging this overall responsibility, the Commissioner is responsible for putting in place proper arrangements for the governance of his affairs and facilitating the effective exercise of his functions, which includes ensuring a sound system of internal control is maintained throughout the year, and that arrangements are in place for the management of risk. In exercising this responsibility, the Commissioner also relies on the Chief Constable to support the governance and risk management processes.
- 1.4 The Commissioner ensures community needs are met as effectively as possible and improves local relationships by working in partnership across a range of agencies at local and national level to ensure there is a unified approach to preventing and reducing crime.
- 1.5 Under the terms of the Police Reform and Social Responsibility Act 2011 and the Anti-social Behaviour, Crime and Policing Act 2014, the Commissioner must:
 - a. Secure an efficient and effective Police Force for their area.

- b. Appoint the Chief Constable, hold them to account, and if necessary, dismiss them.
- c. Set the police and crime objectives through a police and crime plan.
- d. Set the force budget and determine the precept.
- e. Bring together community safety and criminal justice partners, to make sure local priorities are joined up.
- f. Commission local support services for all victims of crime.

1.6 In considering this Annual Governance Statement, in addition to considering his own arrangements, the Commissioner has also relied upon the governance processes within Cambridgeshire Constabulary as reflected in the Chief Constable's Annual Governance Statement.

1.7 At a strategic level the governance framework forms part of the three forces Scheme of Governance, jointly agreed with Bedfordshire and Hertfordshire, and which includes Financial Regulations and Contract Standing Orders, which were most recently reviewed and updated in October 2024 and reviewed and approved by the Police Accountability Board (previously named the Business Coordination Board) in February 2025. The Scheme of Governance was reviewed and approved by the Police Accountability Board in December 2024. Both the Scheme of Governance and Financial Regulations are available on the Commissioner's website.
<https://www.cambridgeshire-pcc.gov.uk/what-we-do/money/budget/>

1.8 The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable and foreseeable level. It cannot eliminate all risk of failure to achievement of policies, aims and objectives and can therefore only provide reasonable, and not absolute, assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Commissioner's, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

1.9 The Chief Constable is accountable to the Commissioner. Both the Chief Constable and the Commissioner must have due regard to the Strategic Policing Requirement set by the Home Secretary. The Chief Constable is responsible for operational

policing matters, the direction and control of police personnel, and for putting in place proper arrangements for the governance of the Constabulary. The Commissioner is required to hold the Chief Constable to account for the exercise of those functions and of persons under his direction and control. It therefore follows that the Commissioner must satisfy himself that the Constabulary has appropriate mechanisms in place for the maintenance of good governance, and that these operate in practice.

- 1.10 The Scheme of Governance includes details of the various duties delegated to senior officers. Financial Regulations (including Contract Standing Orders) have been developed to ensure that the financial responsibilities of both the Chief Constable and the Commissioner are clear.
[Scheme of Governance](#)
[Financial Regulations](#)
- 1.11 The Police Accountability Board is a joint governance forum of the Commissioner and the Chief Constable and their respective Officers. This meeting is one of the means whereby the Commissioner holds the Chief Constable to account for the performance of the Constabulary. Meetings scrutinise, support and challenge the overall performance of the Constabulary including against the priorities agreed within the Police and Crime Plan. This Board generally meets every six weeks, including quarterly performance and finance meetings.
[Police Accountability Board](#)
- 1.12 The key elements of the systems and processes that comprise the governance arrangements that have been put in place for the Commissioner and the Chief Constable include:
- a. A definition of the roles of the Commissioner and the Chief Constable .
 - b. Delegations from the Commissioner.
 - c. Financial Regulations.
 - d. Risk Management and Business Continuity arrangements.
 - e. A Treasury Management Policy.
 - f. Contract Standing Orders.
 - g. Anti-Fraud and Anti-Bribery Policy.
 - h. Reporting Concerns (Whistleblowing) Policy.

- 1.13 CIPFA published their “Delivering Good Governance in Local Government: Framework” followed by specific guidance notes for Policing Bodies. The key elements of the systems and processes which the Commissioner has in place are aligned to the seven principles are set out below:
- 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.
- 1.14 The Commissioner is committed to keep governance arrangements under review and address issues as they arise.

Summary of the Significant Governance Issues Identified 2025/26

- 1.15 During 2025/26, the Commissioner has closely monitored ongoing national developments relating to the devolution of Police and Crime Commissioners and wider police reforms. While no immediate local structural changes have been implemented, work continues with the Constabulary to assess potential implications for governance, funding, and service delivery to ensure preparedness for any future changes.

Internal Audit Opinion

- 1.16 For the 12 months ending 31 March 2026, the draft Head of Internal Audit opinion is that the organisation has an adequate and effective framework for risk management, governance and internal control. However, further enhancements to the framework of risk management, governance and internal control are required to ensure that it remains adequate and effective.
- 1.17 Based on the opinion of the Head of Internal Audit and our own ongoing work, we are satisfied that our arrangements for governance, risk management and control are adequate and effective.
- 1.18 I propose to address the above matters to further enhance my governance arrangements and will monitor the implementation and operation of these improvements.

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Signatures of the Police and Crime Commissioner and the Chief Executive

Signed:

Darryl Preston
Police and Crime Commissioner

Jack Hudson
Chief Executive

KEY GOVERNANCE ARRANGEMENTS

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

1. The Office of the Police and Crime Commissioner's (OPCC) Financial Regulations incorporate an approved policy on anti-fraud and anti-bribery. The policy is designed to encourage prevention, promote detection, and identify a clear pathway for the investigation of fraudulent and/or corrupt activities or behaviour.
2. The Commissioner has made a policy statement on decision making which is shared with Bedfordshire and Hertfordshire. The statement explains the statutory framework for decision making by police and crime commissioners. It is aligned to the Nolan principles of public life, and sets out the decision-making process including the recording, transparency, and publication of those decisions. Under the policy, the Chief Executive, and Chief Finance Officer are part of the legal framework for the reporting of contraventions of the law and financial requirements, or maladministration.
[Decisions](#)
3. The Commissioner has taken an Oath of Office following his appointment by the Police and Crime Panel. The Oath sets out his commitment to undertaking his role with integrity whilst recognising the importance of the operational independence of the Chief Constable. The register of interests of the Commissioner and of the Chief Executive Officer are published on the Commissioner's website.
[Your Commissioner](#)
4. **Complaints**
 - 4.1. The Commissioner has a duty to be open, transparent, and accountable. He also has a legal responsibility to monitor all complaints made against all Cambridgeshire Constabulary officers and staff, as well as for complaints made against the Chief Constable.
 - 4.2. In the first instance, complaints received by the Commissioner's Officer are forwarded to the Constabulary's Complaints Review Team for initial handling. The

Commissioner has a statutory responsibility in certain circumstances to review the outcome of complaints managed by the Constabulary. However, prior to any involvement by the Commissioner, the Constabulary must have formally recorded the dissatisfaction as a complaint, given it due consideration, and reached an outcome.

- 4.3. In line with the Elected Local Policing Bodies (Specified Information) (Amendment) Order 2021, implemented in May 2021, the Commissioner has published performance reports in relation to the handling of complaints by the Constabulary. The Commissioner also receives a quarterly report to his Police Accountability Board, which covers trends and patterns in complaints as identified through the Complaints Review Team. [Complaints and Reviews](#)
- 4.4. In 2025/26, the OPCC continued the process for review of a sample of judgementally selected complaints, to monitor the effectiveness of the complaints management process.

5. Ethics and Equality

- 5.1. The Commissioner supports the independent scrutiny of a number of police actions including the conditions for those detained in police custody.
- 5.2. The Commissioner has made Ethics one of the objectives within his Police and Crime Plan which states that the Commissioner will hold the Chief Constable to account to ensure police officers and staff always carry out their duties with integrity and social responsibility.
[Police and Crime Plan](#)
[Code of Ethics Declaration](#)
- 5.3. The Commissioner also has a statutory duty under the Police Reform and Social Responsibility Act 2011 to hold the Chief Constable to account for the exercise of duties relating to equality and diversity. The Constabulary provides an annual report to the Police Accountability Board, which includes how the Constabulary is exercising its statutory duties under the Equality Act 2010 relating to equality and diversity. This was most recently reported upon in the Commissioner's Annual Integrity Report to the Police Accountability Board and Joint Audit Committee in July 2025.

[Joint Audit Committee](#)

6. Financial Regulations

- 6.1. Bedfordshire, Cambridgeshire, and Hertfordshire (BCH) Scheme of Governance and Financial Regulations are in place which were jointly agreed with Bedfordshire and Cambridgeshire. These were last reviewed in October 2024 and approved by the Police Accountability Board in February 2025.

7. Whistleblowing

- 7.1. The OPCC adheres to Section 43b of the Employment Rights Act 1996 and actively encourage a qualifying disclosures culture for all employees. It is the responsibility of all staff members to ensure that they report any concern or issue that they may have. The BCH Whistleblowing Procedure by the BCH Professional Standards Department is also applicable to the OPCC and is published on the Commissioner's website.

Principle B: Ensuring openness and comprehensive stakeholder engagement

1. An update on how the Commissioner continues to engage with the public was provided as part of the Delivery Plan Report to the Police and Crime Panel in March 2026.

[Delivery Plan Report](#)

2. Activities managed by the Communications and Engagement team are compliant with government accessibility regulations and include (as per the legislation) the publication of an annual accessibility statement explaining how accessible the Commissioner website is. Engagement is co-ordinated so that it is representative in terms of geography, demography, and identity, and includes those who may be under-represented, seldom heard from or disengaged.

[Contact us and get involved](#)

3. Seeking the Views

- 3.1. To seek the views of the public regarding police funding for 2025/26, the Commissioner launched an online survey asking for views on an increase to council tax which would enable the Chief Constable to implement a number of improvements to the service the public receive. The Precept Survey Report was

presented to the Police Accountability Board and the Police and Crime Panel in February 2025

[Police and Crime Panel Agenda and Minutes February 2025](#)

3.2. The Commissioner offers a variety of ways in which members of the public can voice their concerns, through public engagement and activities and events, surveys, telephone calls and online meetings, or via the complaints section on the website.

[Complaints and Reviews](#)

3.3. The Commissioner offers briefing sessions with local councillors. The briefings are an opportunity for councillors to find out more about community safety schemes and projects which are being run in their area which they may wish to get involved in, support or promote. They are also an opportunity for councillors to raise local concerns on behalf of the communities they represent.

4. Community Scrutiny Panel

4.1. The purpose of the Community Scrutiny Panel is to provide independent, objective scrutiny of the Constabulary's Stop and Search and Use of Force functions and reporting back to the Commissioner and Constabulary on findings, actions, and recommendations within the context of the current legislation, statutory guidance, and other associated frameworks.

[Community Scrutiny Panel](#)

4.2. Whilst the Commissioner's Officer provides administrative support, the Panel itself, consisting of 15 panel members at each face-to-face meeting, acts in complete independence. The panel meetings alternate between being held in person and online to allow as many people as possible to attend and has a quoracy of five members. The meetings alternate between the themes of Stop and Search, Use of Force and Custody Detention. The panel scrutinises a sample of body worn video footage and written records at each meeting and provides feedback to the Constabulary.

4.3. Through participating in this panel, the Commissioner and Constabulary seek to improve public trust by showing that they are fully accountable for their actions.

- 4.4. Building on from the success in 2024/25 of the roadshow model for the Community Scrutiny Panel the model was expanded to include seldom heard from groups, with sessions held in February 2026 with Healthwatch and VoiceAbility involving individuals with lived experience of autism, and a further session planned for March 2026 with the Cambridgeshire Deaf Association to capture deaf community perspectives on police use of powers.

5. Partnerships

- 5.1. The Commissioner works in partnership with Local Authorities, Police, Fire and Rescue, Probation and Health through the Cambridgeshire Countywide High Harms Board to provide a multi-agency, strategic direction to enable the delivery of its key priorities to continue to make the communities of Cambridgeshire and Peterborough safer.

[Countywide High Harms Board](#)

- 5.2. This Board is responsible for helping these key partners to coordinate and deliver their statutory duties with respect to agreed specific priority issues, currently drugs, serious violence, violence against women and girls, and serious and organised crime. The Commissioner acts as the Chair for this Board, which meets quarterly.

- 5.3. The Commissioner works in partnership with criminal justice organisations through the Cambridgeshire Criminal Justice Board to support joint working and improve the overall function of the local criminal justice system.

[Cambridgeshire Criminal Justice Board](#)

- 5.3. This Board is responsible for enabling criminal justice partners to identify priorities and address cross-cutting issues, reduce reoffending, and improve the experiences of victims and witnesses. The Police and Crime Commissioner acts as the Chair for the Cambridgeshire Criminal Justice Board, which meets on a quarterly basis.

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

1. Collaboration

- 1.1. The Commissioner continued to endorse Section 22 (of the Police Act 1996) collaboration agreements with Strategic Alliance partners in 2025/26 and

mechanisms are in place to hold these collaborative services to account. All collaboration agreements requiring Decision Notices can be found here:

[Collaboration](#)

- 1.2. The key purpose and benefit of collaboration is to secure more efficient and/or effective services where they can be provided jointly. The drawing together of collective views, ideas and knowledge sharing helps us all to improve and deliver key requirements.
- 1.3. Collaborations with Bedfordshire and Hertfordshire (BCH) are key in delivering the Constabulary priorities (organisational and operational) as set out in the Corporate Plan ranging from partnership and resources through to specific specialist policing areas, such as armed policing, roads policing, major crime and professional standards.
- 1.4. Collaborated services are provided to the parties through a host force model with daily line management via a single structure and decisions with regards to service delivery being made collaboratively at DCC level. By sharing resources across each force, the collaboration is able to drive economies of scale and make best use of available resources across the partners.
- 1.5. As of November 2026, the supporting structure allows the Commissioner to have oversight and fulfil their responsibilities through:
 - Strategic Alliance Summit meetings are responsible for setting the strategic direction and enables oversight and holding to account by the Commissioners.
 - Quarterly Police Accountability Board meetings which provide operational strategic oversight focusing on the efficiency and accountability for the effective governance for the collaborative arrangements, performance, and strategic risk.
- 1.6. Collaboration at a seven Force level includes procurement through Commercial Services. Operational management is over seen by the Commercial Executive Board chaired by an Assistant Chief Officer. There is also a Strategic Procurement Governance Board chaired by a PCC, currently Suffolk, which reports to the Eastern Region Summit Meeting to ensure all corporations sole are informed of activities.

These meetings also have reporting from and oversight of the Eastern Regional Special Operations Unit (ERSOU) for which Bedfordshire is the lead Force.

- 1.7. Established in 2022, the Eastern Region Innovation Network (ERIN) was developed to share innovative best practice across the Region.

[Eastern region innovation network \(ERIN\)](#)

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

1. A Medium-Term Financial Strategy is in place. For 2025/26 this was presented to the Police and Crime Panel in February 2025 when the Panel received the plan for the period 2025/26 to 2028/29. It was approved as appended to the 2025/26 Precept Report through a formal decision notice by the PCC. The financial plan supports the achievement of the objectives within the Police and Crime Plan and the Constabulary Corporate Plan.
[Medium Term Financial Strategy 2025/26 to 2028/29](#)
[Precept Survey Report](#)
2. The Chief Finance Officer has a statutory responsibility for ensuring the Commissioner's finances are well-managed, reported, and accounted for. He acts as a professional advisor to the Commissioner on all financial matters, including the financial strategy, capital programme, and budget setting and monitoring.
3. The operational requirements were identified by the Constabulary using an innovative planning process known as the Strategic Threat and Risk Assessment (STRA) which examined the operational requirements against current and future demand. This also supported the development of the Constabulary's Corporate Plan and the Medium-Term Financial Strategy.
- 4. Police and Crime Plan**
- 4.1. The Commissioner's Police and Crime Plan 2025-2028 was presented to the Police and Crime Panel in November 2024. It built upon the Commissioner's previous Plan. The Panel subsequently resolved to support the effective exercise of functions of the Commissioner and share information with the communities they represent. The plan includes the following pillars:

- [Safe Communities](#)
- [Early Intervention and Prevention](#)
- [Tackling Crime and Anti-Social Behaviour](#)
- [Supporting Victims and Witnesses](#)
- [Building Trust and Confidence](#)

[Thematic Review of the Police and Crime Plan](#)

5. Delivery Plan

- 5.1. The Commissioner has made his commitments and objectives for policing clear in his Police and Crime Plan and in March 2026 presented the Police and Crime Panel with an update on progress against each of the Plan's deliverables. The Delivery Plan is the mechanism by which shared outputs and outcomes will enable all agencies and partners to support tackling crime and keeping communities safe. Each theme is supported by an agreed set of deliverables.

[Police and Crime Panel Agenda March 2026](#)

- 5.2. The Commissioner holds the Chief Constable to account for performance through reports submitted to the Commissioner's Police Accountability Board. Additional arrangements are in place to provide assurance. These arrangements include quantitative and qualitative reports, such as on the Constabulary's quarterly performance reports and individual reports on how the OPCC, the Constabulary and partners are delivering towards the Plan.

6. Police Accountability Board

- 6.1. The Police Accountability Board is a meeting between the Commissioner, the Chief Constable and Chief Officers as well as Senior officers of the OPCC. It is chaired by the Commissioner, and it meets every six weeks, including quarterly performance and finance meetings. It is a forum in which current and future business is discussed between the senior leaders of the two bodies, focussing on issues relating to strategy, governance, business and holding the Chief Constable to account. It is one forum in which decisions can be made by the Commissioner, informed by the decision-making policy. The Board takes a risk-based approach. Minutes of the meeting and key papers are published on the Commissioner's website.

[Police Accountability Board](#)

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

1. Staff Development

- 1.1. The OPCC has adopted the Human Resources policies established by the Bedfordshire, Cambridgeshire and Hertfordshire collaborated HR department. This includes 'My Conversation' which is a performance development review (PDR) process. Regular conversations take place between individuals and managers to ensure oversight of wellbeing, to guide and support in the achievement of work-based objectives and to support personal and professional development.
- 1.2. Each member of staff has a job description which sets out their individual roles and responsibilities. The Commissioner has published a list of staff with their roles on his website. [Meet the team](#)

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

1. Risk Management

- 1.1. Risk management is embedded into the work of the OPCC on an ongoing and continuous basis. A joint Strategic Risk Register is in place with the Constabulary, and this is reviewed by the Joint Audit Committee. The risk register was taken through the Police Accountability Board along with the Governance Assurance Framework in April 2025 and to the Joint Audit Committee in May 2025. The Strategic Risk Register works alongside the Governance Assurance Framework and has far fewer risks than the previous Strategic Risk Register. The Governance Assurance Framework lists the statutory duties for the Commissioner and OPCC along with the assurance arrangements. [Governance Framework Arrangements](#)
- 1.2. The OPCC has a Risk Management Strategy, also reviewed by the Joint Audit Committee, its purpose is to ensure that risk management is embedded into the governance structure and that it effectively underpins and enables the business. The risk strategy sets out the Commissioner's controls assurance mechanisms, responsibilities within the OPCC and the relationship with the Constabulary risk management processes. The Joint Audit Committee oversees the risk management arrangements of the OPCC and the Constabulary and ensures that the processes are aligned.

2. Financial Management

- 2.1 Financial control involves the existence of a structure which ensures that all resources are used as efficiently and effectively as possible to attain the overall objectives and targets. Internal financial control systems are in place to minimise the risk of loss, unlawful expenditure or poor value for money, and to maximise the use of the assets and limited resources.
- 2.2 The financial management framework follows national and professional good practice and its key elements are set out below:
- The organisations fully comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) Statement on the Role of the Chief Financial Officer of the Police and Crime Commissioner and the Chief Financial Officer of the Chief Constable.
 - The finance function is governed by the Financial Regulations (including 7 Force Contract Standing Orders) which are framed under the Home Office Code of Financial Management. The Chief Constable is responsible for adherence to Police Regulations and the Constabulary is monitored for additional compliance by HMICFRS and HM Revenue and Customs.
 - Responsibility and accountability for resources rests with managers who are responsible for service provision.
 - The Commissioner has adopted the CIPFA Code of Practice on Treasury Management requiring approval of an annual treasury management strategy including an annual investment strategy.
 - In accordance with the CIPFA Prudential Code and good accounting practice a four-year Medium-Term Financial Strategy (MTFS) and a four-year capital programme are produced.
 - The revenue budget provides an estimate of the annual income and expenditure requirements for the police service (Commissioner and Constabulary) and sets out the financial implications of the Police and Crime Plan. It provides chief officers with the authority to incur expenditure and the basis through which to monitor the financial performance.

- Capital expenditure, approved by the PCC, is an important element in the development of the policing business since it represents major investment in new and improved assets.

2.3 Other key internal controls are also in place which include the Financial Regulations (including 7 Force Contract Standing Orders), both of which set out levels of delegated responsibility to certain officers and level of staff.

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

1. Decision making is carried out in accordance with the governance framework. The governance arrangements ensure that the key decisions taken by the Commissioner are made in the light of all necessary information and analysis and made public (unless exempt under the Provision of Access to Information rules). Appropriate legal, financial, human resources and other professional advice is considered as part of the decision-making process. The Commissioner signs a notice for each decision taken and any decision can be 'called in' by the Police and Crime Panel for further consideration.
[Cambridgeshire Police and Crime Panel](#)
2. The Commissioner wants his website to be accessible to all. Whilst every effort is made to make sure the website is as accessible as possible, continuous reassessment and improvements are undertaken to both maintain and update accessibility features.
3. The Commissioner has oversight and scrutiny of Constabulary decision-making through the scrutiny of reports at the Police Accountability Board and other meetings, review of Force Executive Board minutes and formal and informal meetings with the Chief Constable and Constabulary officers. A specific objective and risk-based performance approach is in place.
4. The Commissioner and Constabulary are subject to an extensive internal and external inspection regime and the results of these inspections are published to ensure appropriate scrutiny of decision-making.

5. The Commissioner publishes his decisions and the minutes and papers of the Police Accountability Board.

REVIEW OF EFFECTIVENESS

1. The Joint Audit Committee

- 1.1. The Joint Audit Committee ("the Committee") undertakes the core functions of an audit committee in accordance with the guidance set out in the CIPFA publication 'Audit Committees – Practical Guidance for Local Authorities and Police'.
- 1.2. The Committee plays a pivotal role in the system of internal control through its oversight of audit arrangements. The Committee approves the external audit plan and receives the annual audit letter from the external auditor. The Committee also considers the annual internal audit plan, receives regular internal audit reports and monitors management performance against agreed action plans to address any areas for improvement identified. In addition, the Committee oversees progress on risk management and related issues.
[Joint Audit Committee February 2026](#)

2. The Police and Crime Panel

- 2.1. The Police and Crime Panel ("the Panel") provides checks and balances on the work of the PCC. The Panel does not scrutinise Cambridgeshire Constabulary; it scrutinises how the PCC carries out his statutory responsibilities. While the Panel is there to constructively challenge the PCC, it also has a key role in supporting the Commissioner in his role in enhancing public accountability of the police force. The PCC reports to the PCP to enable it to fulfil its responsibilities.
[Cambridgeshire Police and Crime Panel](#)

3. Internal Audit

- 3.1. Internal audit provided an independent opinion on the adequacy and effectiveness of the system of internal control, stating that the organisation has an adequate and effective framework for risk management, governance and internal control. However, their work identified further enhancements to the framework of risk management, governance and internal control to ensure it remains adequate and effective.

3.2. Internal audit issued three audit reports for Cambridgeshire as a specific force during 2025/26, one with substantial assurance and two with reasonable assurance. Two further audits were delivered within 2025/26, the draft report for the Risk Management audit has been issued.

3.3. Internal Audit also performs an annual follow up of agreed management actions the report for which gave an assurance of good progress in the completion of actions. The Constabulary and OPCC also track the completion of management actions.

3.4. RSM UK Risk Assurance Services LLP has co-ordinated the first draft of this Annual Governance Statement, with assistance from senior officers and staff in the OPCC and Constabulary.

Commented [AG2]: To be updated once all reports have been issued

4. External Audit

4.1 The external audit opinions xxxxxxxx

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SIGNIFICANT GOVERNANCE ISSUES

A summary of how the significant issues identified in the 2024/25 Annual Governance Statement have been managed.

As stated in 2024/25	Current position
Internal Audit issued a minimal assurance report relating to BCH Innovation Framework in 2024/25. A follow up review was scheduled as part of the 2025/26 Audit Plan.	To be followed up
BCH Planning and Accounting Support – Internal Audit included a split opinion: Accounting Support – Substantial Assurance and Planning Process – Partial Assurance. Management actions have been agreed for implementation, and the Partial opinion report will be followed up in 2025/26.	Followed up by Internal Audit, actions had been completed
The external audit opinions in recent years have been impacted by the national audit backlog. The capacity of the previous external auditors meant that the financial statements for 2021/22 and 2022/23 were not fully audited and received a disclaimed opinion. The impact of this has meant that KPMG, the current auditors were not able to obtain assurance over the prior year accounts.	The 2023/24 audit of the accounts were concluded with a disclaimed opinion as a result and through no fault of the Constabulary. The external auditor's opinion on the PCC's 2024/25 financial statements was also disclaimed.

A summary of future governance considerations for the Police and Crime Commissioner.

Consideration	Next steps
Devolution of the Police and Crime Commissioner functions.	During 2025/26, ongoing national discussion and policy development regarding the devolution of Police and Crime Commissioner (PCC) functions and wider police reform have been closely monitored by the Constabulary and the Office of the PCC. These developments include proposals to align policing governance more closely with broader local government structures and to enhance accountability and efficiency across the public sector. Whilst no immediate structural changes have been implemented locally, the Constabulary continues to assess the potential implications for governance, funding, and service delivery, ensuring readiness to respond to any future reforms.