

**POLICE AND CRIME COMMISSIONER FOR DEVON AND CORNWALL AND THE  
CHIEF CONSTABLE FOR DEVON AND CORNWALL**

**AUDIT OF ACCOUNTS YEAR ENDED 31<sup>ST</sup> MARCH 2023**  
**DELAYED NOTICE OF OPINION**

**Accounts and Audit (England) Regulations 2015**  
**Accounts and Audit (amendment) Regulations 2021**

The audit of the draft statement of accounts for the year ended 31 March 2023 for the Police and Crime Commissioner for Devon and Cornwall and for the Chief Constable for Devon and Cornwall has not yet commenced by the external auditors, Grant Thornton UK LLP. The Accounts and Audit (Amendment) Regulations 2021 require that the audited accounts and opinion are published by 30 September 2023.

Therefore, this notice of delayed audit is being published in accordance with Regulation 10, paragraph (2a) of the Accounts and Audit Regulations 2015. See attached link:  
<https://www.legislation.gov.uk/ukxi/2015/234/regulation/10>.

The statement of accounts is available on the Office of the Police and Crime Commissioner's website ([Police and Crime Commissioner](#)) and the Chief Constable's website ([Chief Constable](#)).

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