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27 November 2020

Dear Commissioner and Chief Constable

**Police, Fire and Crime Commissioner for North Yorkshire and Chief Constable for North Yorkshire: Follow Up Letter to our Audit Completion Report in relation to the 2019/20 Audit**

As required by International Standards on Auditing (UK), I am writing to communicate an update on those matters that were marked as outstanding within our Audit Completion Report dated 16 September 2020, and to draw your attention to additional issues that have arisen since we presented our report to the Joint Independent Audit Committee on 22 September 2020.

**Update on matters previously reported as outstanding in September**

The following matters have now been resolved.

<b>Audit area previously reported as outstanding</b>	<b>Status</b>	<b>Updated position</b>
Pensions	Complete	<p>The assurance letter was received from the North Yorkshire Pension Fund auditor on the 25 November 2020. We have now completed our work on pensions.</p> <p>The only matter to bring to your attention is the 'material valuation uncertainty' in relation to certain Pension Fund assets, as described in the next section of our letter.</p>

		<p>We did not obtain any evidence to support the reasons leavers accounts had been accessed after the person left the organisation.</p> <p>We did, however receive an explanation from the IT department. It was explained that the retrospective access is likely to be related to IT housekeeping, but it is not possible after a certain time has elapsed to determine the precise log on detail, whether user details or administrator. The log automatically deletes entries once its memory capacity is full, so that, typically, there may only be the most recent two months' worth of log activity accessible at any time. The new SailPoint system, which automatically receives instruction from Origin to disable a user account, should overcome this, alongside a new digital audit tool.</p> <p>We are satisfied we can conclude our IT General Controls testing. In particular we have sufficient assurance that leavers did not access key financial systems after their leave date and therefore there is no evidence of a material risk to the integrity of the organisations financial records.</p>
IT General control	Complete	

		<p>Owing to pension amendments impacting on net cost of services we have revisited and updated our materiality levels.</p> <p>We set materiality at the planning stage of the audit at £5.081m for the Group, £3.812m for the Commissioner and £4.380m for the Chief Constable using a benchmark of 2% of Gross Operating Expenditure (at surplus or deficit level).</p> <p>Our final assessment of materiality, based on the final financial statements and qualitative factors is £5.409m for the Group, £3.892m for the Commissioner and £4.816m for the Chief Constable, using the same benchmark.</p> <p>We set our trivial threshold (the level under which individual errors are not communicated to the Commissioner and Chief Constable) at £162k for the Group, £117k for the Commissioner and £144k for the Chief Constable based on 3% of overall materiality.</p>
Closing procedures	Complete	

**‘Material valuation uncertainty’ in relation to Pension Fund assets**

North Yorkshire County Council Pension Fund has made a disclosure of ‘material valuation uncertainty’ in relation to certain types of assets in the notes to its financial statements. As the Group, Commissioner and Chief Constable’s accounts include a share of the Pension Fund assets, and the assets subject to the disclosure are above our materiality level, Accounting Policies Note 33 of the Commissioner and Accounting Policies Note 22 of the Chief Constable’s financial statements in relation to sources of estimation uncertainty, has been updated to disclose the impact of this on the Group, Commissioner and Chief Constable financial statements. The additional note is explained further in Appendix A, and the text has been highlighted in red for ease of reference.



In line with normal practice, we will include reference to this disclosure as an 'emphasis of matter' in our audit report. The purpose of this paragraph is to draw attention to this disclosure, it is not a qualification and does not modify our proposed unqualified opinion on the financial statements.

Our draft Auditor's Report at Appendix C includes a draft emphasis of matter paragraph.

#### **Current status of our audit work**

At the time of preparing this update letter, we still anticipate concluding that the Commissioner and Chief Constable had proper arrangements in place to secure economy, efficiency and effectiveness in their use of resources.

At the time of preparing this update letter no matters remain outstanding.

For completeness, I attach a final summary of misstatements as Appendix A to this letter. All changes between the Audit Completion Report and the final position are highlighted in red. I also attach at Appendix B, the draft Audit Report, which we expect to be able to sign and issue after approval of the financial statements by the Commissioner and Chief Constable.

If you wish to discuss these or any other points then please do not hesitate to contact me.

Yours sincerely

*Gavin Barker*

**Gavin Barker**  
Director

For and on behalf of Mazars LLP

## Appendix A – Summary of misstatements

The issues arising between the issue of the Audit Completion Report on 16 September 2020 and the issue of this update letter are highlighted in red.

We set out below the misstatements identified for adjustment during the course of the audit, above the level of trivial threshold of £162k for the Group, £117k for the Commissioner and £144k for the Chief Constable.

The first section outlines the misstatements that were identified during the course of our audit which management has assessed as not being material, either individually or in aggregate, to the financial statements and does not currently plan to adjust.

The second section outlines the misstatements that have been adjusted by management during the course of the audit.

### Unadjusted misstatements 2019/20

There are no unadjusted misstatements.

### Adjusted misstatements 2019/20

	Comprehensive Income and Expenditure Statement		Balance Sheet	
	Dr (£'000)	Cr (£'000)	Dr (£'000)	Cr (£'000)
1 Cr: Pension reserve				15,700
Dr: Pension liability				
Cr: Current service costs			15,700	
Cr: Past service costs				
Cr: Other comprehensive income and expenditure		3,970		
Dr: MIRS - Adjustment between accounting basis and funding basis	15,700	11,340		
		390		

Following consultation on the proposed remedy relating to the McCloud judgement, a revised report was obtained from GAD in relation to the Police Pension Scheme and the adjustment as above have been made to reflect the revised position. This is as set out on page 8. An adjustment was not required in relation to the LGPS scheme.

**Accounting policies:** going concern disclosures were enhanced.

**Comprehensive income and expenditure statements (CIES):** Additional narrative was added to the face of the Commissioner's statement to explain the negative salary costs. This additional narrative was added to ensure compliance with the requirements of the Code that the CIES is presented on a gross basis.

**Note 2, Expenditure and Funding Analysis (EFA):** Additional disclosure added to comply with the requirements of the Code. The Code 3.4.2.99 requires that the foot of the EFA show the opening balance, movement for the period and closing balance for the General Fund.

**Note 13 (d) Senior Officer Remuneration (Commissioner and Group):** Note was adjusted to clarify start the date of one officer and amend a rounding error for another.

**Note 8 (d) Senior Officer Remuneration (Chief Constable):** Note was adjusted to clarify start the date of one officer and amend a rounding error for another.

**Note 14 (e), Audit Fees (Commissioner and Group):** Audit fees were amended for the Commissioner, Chief Constable and Group to £25k, £12k and £37k respectively. This matches the Audit Fee Letter.

**Note 9 (d) Audit Fees (Chief Constable):** Audit fees for the Chief Constable were amended to £12k. This matches the Audit Fee Letter.

**Note 21, Financial Instruments (Commissioner and Group):** The note was amended to correct some errors in the calculation of creditors which are classed as financial instruments (Commissioner and Group figures).

**Note 29, Contingent Asset & Liabilities:** Note was updated after consideration GMP contingent liability.

**Note 11, Financial Instruments (Chief Constable):** The note was amended to correct some errors in the calculation of creditors which are classed as financial instruments.

**Note 30 (Commissioner) and 19 (Chief Constable, Events after the reporting period):** Additional narrative added to detail the changes made owing to the McCloud remedy.

**Pension Fund Assets:** North Yorkshire County Council Pension Fund has made a disclosure of 'material valuation uncertainty' in relation to certain types of assets in the notes to its financial statements. As the Commissioner's and Chief Constable's accounts include a share of the Pension Fund assets, and the assets subject to the disclosure are above our materiality level, Note 1.33 of the Commissioner's and 1.22 of the Chief Constable's financial statements in relation to sources of estimation uncertainty, have been updated to disclose the impact of this on the Group, Commissioner and Chief Constable's financial statements.

Our opinion is not modified in respect of this matter. However, we have included an 'Emphasis of Matter' paragraph in our auditor report to highlight this disclosure. It is important to note that this is not a qualification.

**Minor adjustments:** The Statement of Accounts were also adjusted for further minor spelling, grammatical and consistency errors.

## Appendix B – Updated Audit Report Wording

We have highlighted in red matters raised in this letter.

### Independent auditor’s report to the Police, Fire and Crime Commissioner for North Yorkshire and Group

#### Report on the financial statements

##### Opinion

We have audited the financial statements of the Police, Fire and Crime Commissioner for North Yorkshire (PFCC) and the Group for the year ended 31 March 2020, which comprise the PFCC and Group Movement in Reserves Statement, the PFCC and Group Comprehensive Income and Expenditure Statement, the PFCC and Group Balance Sheet, the PFCC and Group Cash Flow Statement, the Group Police Pension Fund Statement and Net Assets Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Police, Fire and Crime Commissioner for North Yorkshire and Group as at 31<sup>st</sup> March 2020 and of the Police, Fire and Crime Commissioner for North Yorkshire and Group’s expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

##### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities section of our report. We are independent of the Police, Fire and Crime Commissioner for North Yorkshire and Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Emphasis of Matter – Effect of the Covid-19 pandemic on the valuation of land and buildings and the Police, Fire and Crime Commissioner for North Yorkshire’s share of the Pension Fund property fund**

We draw attention to Accounting Policy note 33 of the financial statements, which describes the effects of the Covid-19 pandemic on the valuation of the Police, Fire and Crime Commissioner for North Yorkshire and Group’s land and buildings and their share of North Yorkshire County Council Pension Fund’s property fund. As disclosed in Note 1 of the financial statements, the Police, Fire and Crime Commissioner for North Yorkshire and Group and Pension Fund’s valuers included a ‘material valuation uncertainty’ declaration within their reports as a result of the circumstances that applied at the valuation date. Our opinion is not modified in respect of this matter.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Police, Fire and Crime Commissioner for North Yorkshire and Group's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The Chief Finance Officer is responsible for the other information. The other information comprises the Annual Governance Statement and information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Responsibilities of the Chief Finance Officer for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, and for being satisfied that they give a true and fair view. The Chief Finance Officer is also responsible for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 and prepare the financial statements on a going concern basis, unless the Police, Fire and Crime Commissioner for North Yorkshire and Group is informed of the intention for dissolution without transfer of services or function to another entity. The Chief Finance Officer is responsible for assessing each year whether or not it is appropriate for the Police, Fire and Crime Commissioner for North Yorkshire and Group to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Authority's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Matters on which we are required to report by exception under the Code of Audit Practice**

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or
- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

## **Conclusion on the Police, Fire and Crime Commissioner for North Yorkshire arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **Conclusion**

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in April 2020, we are satisfied that, in all significant respects, Police, Fire and Crime Commissioner for North Yorkshire has put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources for the year ended 31 March 2020.

### **Basis for conclusion**

We have undertaken our review in accordance with the Code of Audit Practice issued by the Comptroller and Auditor General, having regard to the guidance on the specified criterion issued in April 2020, as to whether the Police, Fire and Crime Commissioner for North Yorkshire had proper arrangements to ensure they took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined this criterion as that necessary for us to consider in satisfying ourselves whether the Police, Fire and Crime Commissioner for North Yorkshire put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2020.



We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Police, Fire and Crime Commissioner for North Yorkshire had put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

#### **Responsibilities of the Police, Fire and Crime Commissioner for North Yorkshire**

The Police, Fire and Crime Commissioner for North Yorkshire is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

#### **Auditor's responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources**

We are required under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Police, Fire and Crime Commissioner for North Yorkshire has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. The Code of Audit Practice requires us to report to you our conclusion relating to proper arrangements. We are not required to consider, nor have we considered, whether all aspects of the Police, Fire and Crime Commissioner for North Yorkshire's arrangements for securing economy, efficiency and effectiveness in the use of resources are operating effectively.

#### **Use of the audit report**

This report is made solely to the Police, Fire and Crime Commissioner for North Yorkshire and Group, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Police, Fire and Crime Commissioner for North Yorkshire and Group, as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Certificate**

We certify that we have completed the audit of the Police, Fire and Crime Commissioner for North Yorkshire and Group in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Gavin Barker  
Director

For and on behalf of Mazars LLP

Salvus House

Aykley Heads

Durham DH1 5TS

November 2020

## Independent auditor's report to the Chief Constable for North Yorkshire

### Report on the financial statements

#### Opinion

We have audited the financial statements of Chief Constable for North Yorkshire (CC) for the year ended 31 March 2020, which comprise the CC Movement in Reserves Statement, the CC Comprehensive Income and Expenditure Statement, the CC Balance Sheet, the CC Cash Flow Statement, the Police Pension Fund Statement and Net Assets Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Chief Constable for North Yorkshire as at 31<sup>st</sup> March 2020 and of the Chief Constable for North Yorkshire's expenditure and income for the year then ended; and
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities section of our report. We are independent of the Chief Constable for North Yorkshire in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter – Effect of the Covid-19 pandemic on the Chief Constable for North Yorkshire's share of the Pension Fund property fund**

We draw attention to Accounting Policy note 22 of the financial statements, which describes the effects of the Covid-19 pandemic on the valuation of the Chief Constable for North Yorkshire's share of North Yorkshire County Council Pension Fund's property fund. As disclosed in Note 1 of the financial statements, the Pension Fund's valuers included a 'material valuation uncertainty' declaration within their reports as a result of the circumstances that applied at the valuation date. Our opinion is not modified in respect of this matter.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Chief Finance Officer's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Chief Finance Officer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Chief Constable of North Yorkshire's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The Chief Finance Officer is responsible for the other information. The other information comprises the Annual Governance Statement and information included in the Statement of Accounts, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Responsibilities of the Chief Finance Officer for the financial statements

As explained more fully in the Statement of Responsibilities, the Chief Finance Officer is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20, and for being satisfied that they give a true and fair view. The Chief Finance Officer is also responsible for such internal control as the Chief Finance Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Finance Officer is required to comply with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 and prepare the financial statements on a going concern basis, unless the Chief Constable for North Yorkshire is informed of the intention for dissolution without transfer of services or function to another entity. The Chief Finance Officer is responsible for assessing each year whether or not it is appropriate for the Chief Constable for North Yorkshire to prepare its accounts on the going concern basis and disclosing, as applicable, matters related to going concern.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Authority's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Matters on which we are required to report by exception under the Code of Audit Practice

We are required by the Code of Audit Practice to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014;
- we make a recommendation under section 24 of the Local Audit and Accountability Act 2014; or

- we exercise any other special powers of the auditor under sections 28, 29 or 31 of the Local Audit and Accountability Act 2014.

We have nothing to report in these respects.

## **Conclusion on the Chief Constable for North Yorkshire's arrangements for securing economy, efficiency and effectiveness in the use of resources**

### **Conclusion**

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in April 2020, we are satisfied that, in all significant respects, the Chief Constable for North Yorkshire has put in place proper arrangements to secure economy, efficiency and effectiveness in the use of resources for the year ended 31 March 2020.

### **Basis for conclusion**

We have undertaken our review in accordance with the Code of Audit Practice issued by the Comptroller and Auditor General, having regard to the guidance on the specified criterion issued in April 2020, as to whether the Chief Constable for North Yorkshire had proper arrangements to ensure they took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined this criterion as that necessary for us to consider in satisfying ourselves whether the Chief Constable for North Yorkshire put in place proper arrangements for securing economy, efficiency and effectiveness in their use of resources for the year ended 31 March 2020.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the Chief Constable for North Yorkshire had put in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources.

### **Responsibilities of the Chief Constable for North Yorkshire**

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

Auditor's responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required under section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Chief Constable for North Yorkshire has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. The Code of Audit Practice requires us to report to you our conclusion relating to proper arrangements. We are not required to consider, nor have we considered, whether all aspects of the Chief Constable of North Yorkshire's arrangements for securing economy, efficiency and effectiveness in the use of resources are operating effectively.

### **Use of the audit report**

This report is made solely to the Chief Constable of North Yorkshire, as a body, in accordance with part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 44 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable of North Yorkshire, as a body, for our audit work, for this report, or for the opinions we have formed.



## Certificate

We certify that we have completed the audit of Chief Constable for North Yorkshire in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Gavin Barker  
Director

For and on behalf of Mazars LLP

Salvus House

Aykley Heads

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November 2020