



# Audit Progress Report

## Chief Constable for North Yorkshire

June 2025

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Audit progress

# Audit progress

## Purpose of this report

This report provides the Joint Independent Audit Committee with information about progress in delivering our responsibilities as your external auditors for the Chief Constable of North Yorkshire.

## Audit for the year ending 31 March 2024

We have completed the 2023/24 audit and issued a disclaimer opinion.

Our final remaining responsibility in respect of the 2023/24 financial year relates to the Chief Constable's whole of government accounts (WGA) return. We are currently awaiting further instruction from the NAO on the work required to be undertaken.

## Audit for the year ending 31 March 2025

Following our last audit progress report presented at the March 2025 Joint Independent Audit Committee, there have been some additional changes to the core audit team. Sophie Hirst will continue to be the Audit Manager, and she will work alongside Mark Outterside, as the new Key Audit Partner for the audit. Mark and Sophie also form the engagement team for the York and North Yorkshire Combined Authority audit, ensuring consistency across the group.

We have not yet commenced our planning work on the Chief Constable of North Yorkshire's 2024/25 audit and are currently awaiting the Local Audit Reset and Recovery Implementation Guidance notes (LARRIGs) to be published in July 2025.

We will keep the Joint Independent Audit Committee updated on our plans for the audit.

# 02

National Publications

# National publications

	Publication/update	Key points
<b>Ministry of Housing, Communities and Local Government</b>		
1	Local audit reform: Government response to the consultation to overhaul local audit in England	On 18 December 2024, the government published a statement of intent and consultation on proposals to overhaul the current local audit system in England. The MHCLG published its response to the consultation on 9 <sup>th</sup> April 2025. <b>For information only.</b>
2	Addressing the local audit backlog in England: Non-compliance lists	The MHCLG has published a list of local bodies that did not publish one or more audited accounts for financial years up to and including 2022 to 2023 by the statutory backstop date of 13 December 2024. <b>For information only.</b>
<b>His Majesty's Inspectorate of Constabulary and Fire &amp; Rescue Services (HMICFRS)</b>		
3	HMICFRS Police integrity inspection programme methodology 2025 onwards	HMICFRS are inspecting the vetting, professional standards and counter-corruption arrangements in police forces in England and Wales. These elements form the programme of integrity inspections. HMICFRS methodology for these inspections from 2025 onwards has now been published. <b>For information only.</b>
<b>National Audit Office (NAO)</b>		
4	NAO Insight: Governance and decision-making on mega-projects	The NAO has published its report Governance and decision-making on mega projects. <b>For information only.</b>
5	NAO Insight: Overcoming challenges to managing risks in government	The NAO has published a The NAO has published a guide to help overcome the challenges to managing risks in government aimed at senior leaders and risk practitioners across government. <b>For information only.</b>
6	NAO Report: Local government financial sustainability	The NAO has published its report on local government financial sustainability. <b>For information only.</b>
7	NAO Insight: Good practice in annual reporting	The NAO has published its insight guide on Good practice in annual reporting which showcases real-world examples of good practice for annual reporting from organisations from the public sector who are leading the way. <b>For information only.</b>
<b>Chartered Institute of Public Finance and Accountancy (CIPFA)</b>		
8	CIPFA Advisory Note: Statement of Responsibilities	CIPFA has published an advisory note on the CFO's Statement of Responsibilities which provides guidance on informing the 'true and fair' assessment of the accounts at the reporting date. This applies to all local government bodies in the UK.



# National publications

## Ministry of Housing, Communities and Local Government

### 1. Local audit reform: Government response to the consultation to overhaul local audit in England

Auditors will wish to be aware that today, the government published its response to the consultation it held on local audit reform. The response to the consultation can be viewed at the link below.

The government has also issued a press release which includes further details, along with a statement from the Minister of State for Local Government and English Devolution, Jim McMahon OBE.

Link to response: [Local audit reform: Government response to the consultation to overhaul local audit in England - GOV.UK](#)

Press Release: [Overhaul of local audit will restore trust in broken system - GOV.UK](#)

### 2. Addressing the local audit backlog in England: Non-compliance lists

The MHCLG has published a list of local bodies that did not publish one or more audited accounts for financial years up to and including 2022 to 2023 by the statutory backstop date of 13 December 2024.

Link: [Addressing the local audit backlog in England: Non-compliance lists - GOV.UK](#)

# National publications

## His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS)

### 3. HMICFRS Police integrity inspection programme methodology – 2025 onwards

HMICFRS are inspecting the vetting, professional standards and counter-corruption arrangements in police forces in England and Wales. These elements form the programme of integrity inspections. HMICFRS methodology for these inspections from 2025 onwards has been published here and the inspection will address the following questions:

- How effectively does the force manage its vetting arrangements for those working in or with policing?
- How effectively does the force promote high standards of behaviour in its workforce?
- How effectively does the force identify, handle, and investigate potential breaches of the standards of professional behaviour?
- Does the force hold police officers and staff accountable for their behaviour in a way that is proportionate, fair and consistent?
- How effectively does the force protect its IT systems from misuse?
- How effectively does the force tackle police corruption and manage corruption-related intelligence?

All police forces inspected in this programme will receive a separate graded judgment for vetting, professional standards and counter-corruption.

Link: [Police integrity inspection programme methodology – 2025 onwards - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services](#)



# National publications and technical updates

## NAO

### 4. NAO Insight: Governance and decision-making on mega-projects

Major projects are one of the main ways the government delivers its objectives. They provide economic infrastructure such as roads, railways and power stations, and social infrastructure such as hospitals and schools. They also support the transformation and improvement of public services. The government spends substantial amounts of public money on these projects.

The purpose of this report is to improve how government approaches strategic governance and decision-making in the largest, riskiest and most complex major projects as it makes changes to the way in which major projects are organised and overseen. The report:

- sets out some characteristics of ‘mega-projects’, and some thoughts on why standard models of governance and oversight may not be effective for these projects, and
- examines governance in the early stages and throughout delivery for mega-projects.

Link: [Governance and decision-making on mega-projects - NAO insight](#)

### 5. NAO Insight: Overcoming challenges to managing risks in government

The NAO has published a guide to help overcome the challenges to managing risks in government aimed at senior leaders and risk practitioners across government.

The guide outlines 10 approaches to overcome these challenges and each approach is supported by:

- An outline of why this is a priority for government
- Case studies and quotes
- Practical tips

Link: [Overcoming challenges to managing risks in government - NAO insight](#)

# National publications and technical updates

## 6. NAO Report: Local government financial sustainability

The NAO has published its report on local government financial sustainability. This report focuses on MHCLG as the department responsible for the framework within which local authorities operate and provides transparency over the current position of local government finances. By examining the current finance system and context for local government finances, the NAO aims to help inform MHCLG's consideration of future reforms.

Link: [Local government financial sustainability - NAO report](#)

## 7. NAO Insight: Good practice in annual reporting

The NAO has published its insight guide on Good practice in annual reporting which showcases real-world examples of good practice for annual reporting from organisations from the public sector who are leading the way.

The guide sets out how reporting and auditing requirements have changed over recent years, and practical actions that organisations can take to support transparent, timely and clear annual reporting.

Link: [Good practice in annual reporting - NAO insight](#)

## National publications and technical updates

[Chartered Institute of Public Finance and Accountancy \(CIPFA\)](#)

### **8. CIPFA Advisory Note: Statement of Responsibilities**

CIPFA has published an advisory note on the CFO's Statement of Responsibilities which provides guidance on informing the 'true and fair' assessment of the accounts at the reporting date. This applies to all local government bodies in the UK.

The note draws from lessons learnt from recent examples and a roundtable with CFO's and reinforces good practice principles that local government bodies in the UK should adopt.

Link: [Statement of Responsibilities](#)

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