

JOINT INDEPENDENT AUDIT COMMITTEE

JUNE 2025

DRAFT ANNUAL GOVERNANCE STATEMENT 2024/25

1. PURPOSE OF REPORT

- 1.1 This paper provides the Joint Independent Audit Committee (JIAC) with an overview on the draft Annual Governance Statement (AGS) for 2024/25 that will be published on 30 June 2025 with the draft final accounts for North Yorkshire Police. This report pertains to the “Internal Control Environment” aspect of the JIAC terms of reference.

2. OVERVIEW OF THE DRAFT ANNUAL GOVERNANCE STATEMENT 2024/25

- 2.1 A significant review of the AGS format has occurred during 2024/25 to closer align to the 7 principles of good governance identified in the CIPFA guide ‘Delivering Good Governance in the Local Government: Framework (2016 edition)’.

The 7 principles that are evidenced within the draft AGS are:

- Principle A – behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
- Principle B – Ensuring openness and comprehensive stakeholder engagement
- Principle C – Defining outcomes in terms of sustainable economic, social and environmental benefits
- Principle D – Determining the interventions necessary to optimise the achievement of the intended outcomes
- Principle E – Developing the entity’s capacity, including the capability of its leadership and the individuals within it
- Principle F – Managing risks and performance through robust internal control and strong public financial management
- Principle G – Implementing good practices in transparency, reporting and audit to deliver effective accountability

During the review of governance arrangements undertaken in the AGS for 2024/25 a number of areas for development have been identified, to be completed within 2025/26. A summary of the actions is set out in the table below:

Areas for Development	Action	Owner	Target Implementation Date
Force Financial Governance Documents	Carried forward from the AGS 2023/24 Ensure that the Force financial governance documents reflect current practice and that regular review arrangements are introduced.	Head of Finance & s151 Officer to the Chief Constable	June 2025
Statement of Accounts 2023/24 External Auditor's opinion	Principle F - Ensure sufficient evidence is provided to the External Auditor for the balance sheet creditors/ debtors and cash entries during the Audit process for 2024/25 Statement of Accounts so that an unqualified opinion can be provided for the Statement of Accounts for 2024/25	Head of Finance & s151 Officer to the Chief Constable	Completion of the External Audit for the 2024/25 Statement of Accounts
Internal Audit Opinion	Principle F - Agree and implement the 3-part plan (agreed with the Internal Auditors) to improve the governance around the internal audit actions to ensure timely completion.	Deputy Chief Constable	March 2026

3.0 RECOMMENDATIONS

- 3.1 The Committee are invited to consider the report and the draft AGS 2024/25 as at agenda item 14.2 and:
- Express any views on the AGS 2024/25
 - Indicate the level of assurance that can be drawn from the content

Author: Risk Manager (Inspection and Strategic Planning, Corporate Development)

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