



# **Report to the Deputy Mayor for Police, Fire and Crime for North Yorkshire and the Chief Constable of North Yorkshire Police**

**23<sup>rd</sup> September 2025**

**Annual Report of the Joint Independent Audit Committee**

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# Independent Audit Committee

## Annual Report

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### FOREWARD

The Purpose of this report is to provide assurance that the Joint Independent Audit Committee is satisfactorily undertaking its role and responsibilities to enhance public trust and confidence in the governance of the Office of Policing, Fire and Crime and North Yorkshire Police. It provides an overview of the areas of work considered by the Committee during a shortened 2024/25 financial year and details the areas that the Committee thought worthy of mention. It provides the Deputy Mayor (PFC) and Chief Constable with the assurance that the Committee has fulfilled its terms of reference and demonstrates the added value that has been delivered by the Joint Independent Audit Committee to both the Deputy Mayor (PFC) and Chief Constable and also the wider public throughout the 2024/25 financial year

### 1. INTRODUCTION

- 1.1 This annual report of the North Yorkshire Joint Independent Audit Committee covers the 2024/25 financial year from the 7th May 2024 to 31<sup>st</sup> March 2025.
- 1.3 The Committee has a wide range of responsibilities that are captured within the Terms of Reference. The Terms of Reference in place throughout 2024/25 are reproduced at Appendix A for information.
- 1.4 The table below details last year's Committee members. The Committee would like to place on record its thanks to the Officers of the Combined Authority who work on Policing functions and the Police Force, and both the internal and external auditors who have supported its work throughout the year.

### Members of the Joint Independent Audit Committee

Role	Member	Dates in Role
Chair	Stuart Green	Through out 2024/25
Vice Chair	Roman Pronysyn	Through out 2024/25
Member	Heather Cook	Through out 2024/25
Member	Alex Judge	Resigned 13th June 2024

- 1.5 In addition to the Core members that have been in place during 2024/25 the Committee have had a number of people join the Committee who are in the process of going through the vetting process.
- 1.6 In addition to the normal quarterly cycle of 4 meetings for the 2024/25 financial year, the Committee also undertook an additional meeting in February 2025 to consider the Statement of Accounts and associated documents relating to the final accounts of the former PFCC. The meetings took place on the following dates:
- 28<sup>th</sup> June 2024
  - 19<sup>th</sup> September 2024
  - 28<sup>th</sup> November 2024
  - 24<sup>th</sup> February 2025
  - 20<sup>th</sup> March 2025
- 1.7 Meetings during the year have all been held via Teams with the option to attend the meeting in person. A pre-meeting with both the Internal and External auditors, without management, has also taken place.

## **2 EXTERNAL AUDIT**

- 2.1 Mazars LLP (which became Forvis Mazars LLP from the 1st June 2024) have been the external auditors for the organisation throughout the 2024/25 financial year.

### **Audit of the Statements of Accounts for 2023/24**

- 2.2 The York and North Yorkshire Combined Authority Order 2023 modified the Local Audit and Accountability Act 2014 (general requirements for accounts)(103) to extend the financial year to the 6th May 2024, and in effect require the accounts to be produced by the 17th June 2024.
- 2.3 The exercise of public rights just 42 days after the end of the extended year end, is an exceptional short period of time. This has been recognised as an error within the legislation but as it was within the secondary legislation it was not possible to change this.
- 2.4 In a 'normal' year end there would be 61 days from the end of March to the end of May to conclude the final accounts process, while past practice for an extended year end period, such as the transfer to the West Yorkshire Combined Authority provided an extra month to produce their Statement of Accounts (i.e. their date for public notification was the 19th July)
- 2.5 The Committee considered the Draft Statement of Accounts for 2023/24 at our meeting in September 2024 – the accounts had been produced by your Officers only shortly after of the much-shortened statutory deadline, which was 17<sup>th</sup> June, and were subsequently made available for Audit by the end of June.

- 2.6 On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 ('The Amendment Regulations') came into force. The Amendment Regulations required the PFCCFRA to publish its Accountability Statements, which include the financial statements and auditor's opinion for the year ended 6<sup>th</sup> May 2024, by 28 February 2025 ('the backstop date').
- 2.7 The Committee therefore held a separate and additional meeting on the 24<sup>th</sup> February 2025 to consider the financial statements and associated documents.
- 2.8 At this meeting the Committee Considered the Audit Completion Report and the Annual Audit Report from your External Auditors, plus the Annual Governance Statement along side the Final Statements of Accounts.
- 2.9 In terms of the accounts themselves, your External Auditors did '**not express an opinion on the financial statements**'.
- 2.10 The External Auditors 'Disclaimed' their opinion because they had '***not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.***'
- 2.11 The 'Basis' for disclaimer of opinion was as follows:
- 2.12 On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 ('The Amendment Regulations') came into force. The Amendment Regulations require the PFCC and Chief Constable to publish its Accountability Statements, which include the financial statements and auditor's opinion for the period ended 6 May 2024, by 28 February 2025 ('the backstop date').
- 2.13 The backstop date introduced by the Amendment Regulations has impeded our ability to obtain sufficient appropriate evidence upon which to form an opinion on the financial statements as there has been insufficient time to perform all necessary audit procedures an unqualified audit opinion.
- 2.14 The Committee is satisfied that the combination of the transfer of Governance to a Combined Authority, which resulted in an extended year end date, the shorter amount of time therefore to produce and audit the accounts was a significant contributory factor to this opinion as opposed to any underlying issues within the organisation and the processes and procedures for producing the accounts.

#### **Audit Completion Report 2023/24**

- 2.15 This was presented to the Committee by the external auditors on 24<sup>th</sup> February 2025. At the time of issuing the report there were a small number of outstanding matters that needed to be addressed.
- 2.16 Of particular note to the outcome of the accounts the External Auditors reported the following: '**We reviewed the extended trial balance (ETB) prepared by management to support the PFCC and CC financial position up to the period end 6 May 2024. Our testing highlighted**

**some matters which required further work or responses from management. However, despite best efforts management were unable to provide sufficient appropriate evidence to support the PFCC and CC financial position at 6 May 2024 in time for us to meet the 28 February 2024 backstop date. The main areas outstanding were associated with the period end debtors, creditors and cash position. As a result we were unable to conclude our audit procedures in this area and are intending to issue a disclaimer of opinion.'**

2.17 Members received an update from management on this issue at the meeting in June 2025 and as a result expect any issues from the 2023/24 financial statements to be addressed to the extent that they do not impact on the 2024/25 financial statements.

2.18 The External Auditors issued their Audit Certificate for both the PFCC and CC audits on the 26<sup>th</sup> August 2025.

#### **Value for Money Conclusion 2023/24**

2.19 As part of the Audit Completion Report the External Auditors are required to report on the arrangements for Value for Money. They are required to 'form a conclusion as to whether the Authority have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out in order to form our conclusion and sets out the criterion and sub-criteria that we are required to consider.'

2.20 The External Auditors reported to the Committee that '**We did not identify any significant weaknesses in the PFCC or Chief Constable's arrangements to secure economy, efficiency and effectiveness in its use of resources.'**

#### **Statement of Accounts for 2024/25**

2.21 The York and North Yorkshire Combined Authority Order 2023 was passed in December 2023 which among many other legislative changes set out the abolition of the North Yorkshire Police, Fire and Crime Commissioner (PFCC), with effect from the 7th May 2024, and the transfer of the PFCC's functions, property, rights and liabilities to the York and North Yorkshire Combined Authority. (N&NYCA)

2.22 As such there will only be separate Statement of Accounts relating to the Chief Constable for 2024/25 and beyond, and therefore while this Committee will review these accounts it has no role in the review of the wider Combined Authority Statement of Accounts going forward.

### 3 INTERNAL AUDIT

- 3.1 The provider of the former Mayor and Chief Constable's Internal Audit Service throughout the shortened 2024/25 financial year has been RSM.
- 3.2 The Audit Plan for 2024/25 was based on analysing your risk register and key risks of the Mayor in relation to Policing and the Chief Constable, and assurances provided by other providers e.g. HMICFRS. It also considered other factors affecting you in the year ahead including changes within the sector.
- 3.3 The Joint Committee commented on, considered and endorsed the 2024/25-2026/27 internal audit strategy, including the 2024-25 internal plan at its meeting in March 2024 to ensure that the work could start for the new financial year as soon as possible.
- 3.4 During the course of the year, the Committee has closely monitored progress against the objectives and programme of work set out in the Internal Audit Plan for 2024/25.

#### **Internal Audit reports**

- 3.5 In recognition of the importance of this area of work management continue to invest in the scope and level of internal audit work to be undertaken each year. The aim of which is to provide independent assurance, or otherwise, on key areas of risk and governance of the organisation.
- 3.6 The audit work for the year to the 7<sup>th</sup> May 2024 to 1<sup>st</sup> March 2025 involved 10 separate pieces of work, which were assessed based on the level of assurance that the Mayor/Deputy Mayor can take from the controls within the areas under review and how well they are being adhered to/implemented.
- 3.7 These assurance levels are as follows:
  - **Substantial assurance:** Taking account of the issues identified, the Mayor/Deputy Mayor can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective
  - **Reasonable assurance:** Taking account of the issues identified, the Mayor/Deputy Mayor can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk
  - **Partial assurance:** Taking account of the issues identified, the Deputy Mayor/Mayor can take partial assurance that the controls upon which the organisations relies to manage this risk are suitably designed, consistently

applied or effective. Action is needed to strengthen the control framework to manage the identified risk.

- **Minimal assurance:** Taking account of the issues identified, the Mayor/Deputy Mayor can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk

3.8 Of the 8 audits that received assurances during the 2024/25 shortened financial year, the assurance levels were as follows:

Assurance Level	No. of Audits
Substantial	1
Reasonable	3
Partial	3
Minimal	1

3.9 These 8 audits generated 60 actions that were agreed by management. This is significant lower than the 78 actions that were generated in the previous financial year. The actions are graded High, Medium or Low depending on the urgency and priority with which they need to be addressed. The 60 actions were split as follows:

Action Level	No. of Recommendations
High	8
Medium	31
Low	21

3.10 In addition to the 8 formal reports there were also 2 follow up reviews on progress against the previously agreed Internal Audit management actions, both of which reported **reasonable progress.**

3.11 **The Committee feels it is important to raise again its concerns about the lack of progress in addressing the internal audit actions that have been raised and accepted by management.**

3.12 **The Committee would generally expect to see 'Good Progress' made on addressing actions raised by Internal Audit and looks forward to seeing improvement in this area in 2025/26.**

3.13 The Committee will take a keen interest in overseeing the timely implementation of all recommendations during 2025/26.

### **The Head of Audit's annual report**

- 3.14 The Head of Audit's annual report was received by the Committee in June 2025 relating to the work carried out primarily in the period 7<sup>th</sup> May 2024 to 31<sup>st</sup> March 2025.
- 3.15 Both the Mayor/Deputy Mayor and the Chief Constable received the same overall opinion from the Head of Internal Audit. It was also an unusual opinion that split down the opinion across the usual 3 strands but did not provide the same opinion for all sections.
- 3.16 In relation to Governance and Risk Management the Internal Audit opinion was that the '**organisation has an adequate and effective framework**' in place.
- 3.17 However, in relation to Internal Controls the Internal Audit opinion was that the '**there are weaknesses in the framework**' that is in place.
- 3.18 The Annual Report on Internal Audit specifically referenced that 'Urgent action needs to be taken to ensure these actions (from the prior year) are implemented.'
- 3.19 The report also referenced that 'our 2024/25 reviews of Data Quality, Domestic Abuse, Police Officer Overtime and Collaborations all identified areas of weakness, and partial and minimal assurance opinions were issued'
- 3.20 With the above in mind the Committee was pleased to receive a report from the Force at the June 2025 meeting setting out the proposed improvement that were being put in place to increase oversight of this important area.
- 3.21 The Committee looks forward to seeing and overseeing the required improvements implemented during 2025/26.
- 3.22 **Inspection and Review**
- 3.23 The governance and scrutiny arrangements associated with HMICFRS activity are the responsibility of the Risk and Assurance Board, which is led by the Deputy Chief Constable.
- 3.24 An overview on all areas are brought to the Committee in a similar manner to the Internal Audit actions and the Committee continues to seek assurances around the timely implementation of all actions and the governance processes in place around this area.
- 3.25 The report received from the Force in June 2025 showed that the internal register of all recommendations and areas for improvement made by HMICFRS had remained broadly steady during the last 12 months and contained the following:



- 3.26 There are 67 recommendations (up from 65) and AFI's currently live on the register (121 actions in total) – up from 117 in 2023/24. This includes recommendations from national super-complaints.
- 3.27 21 of which are specific to NYP, the remainder stem from national thematic reports.
- 3.28 13 are currently awaiting evaluation or decision for adoption
- 3.29 The Committee will continue to oversee the levels of recommendations and Areas for Improvement that are outstanding throughout 2025/26.

#### **4 Internal Control Environment and Regulatory Framework**

- 4.1 The Committee considered the draft 2023/24 Annual Governance Statement at its meeting in September 2024 and the Committee recommended that the final document that was presented alongside the Statement of Accounts in February 2025 was adopted.
- 4.2 The Committee also reviewed progress against the issues raised within the 2023/24 Annual Governance at its meeting in June 2025.
- 4.3 **Members are again concerned to see that a number of Areas for Development included within the AGS for progress were not addressed in 2024/25 and have been carried forward again onto the AGS for progress during 2025/26.**
- 4.4 This appears to be also the case for the 2023/24 Annual Government Statement, with Areas for Development that were due to be addressed during 2023/24 being re-stated as Areas for Development during 2024/25.
- 4.5 This Committee will oversee the implementation of any actions that relate to the Police Force, however for 2024/25 and beyond it is this Committee's understanding that Governance arrangements and issues that relate to the Policing, Fire and Crime Directorate will be picked up with the YNYCA Annual Governance Statement to align the Statement of Accounts process.
- 4.6 In addition to the review of the Annual Governance Statement the Committee would have previously also received and endorsed any proposed changes to the Code of Corporate Governance for Policing.
- 4.7 The Committee has not received any reports in relation to this since June 2023, given that this document is now subsumed into the wider Combined Authority Constitution.
- 4.8 **The Committee therefore recommends that the Mayor/Deputy Mayor and Chief Constable assure themselves that the Internal Control Environment and Regulatory Framework for Policing is suitably covered elsewhere within the Governance arrangements given that there is no longer either an Annual Governance**

## **Statement for Policing and Crime, as a whole, nor a Standalone Code of Corporate Governance.**

### **5 Corporate Risk Management**

- 5.1 The Committee has an important role in ensuring that both the Mayor/Dputy Mayor (from a Policing perspective) and CC has effective arrangements for the identification, assessment, mitigation, management and monitoring of risk.
- 5.2 During the year the Committee has considered the Force strategic risk register and continues to ensure that the work of Internal Audit is appropriately linked to the Risk Register to ensure those areas highlighted as a Risk to the organisations are appropriately reviewed.
- 5.3 The Committee is pleased to see the continued pro-active approach to Business Continuity within the Force as well and the reporting and learning that is drawn when business continuity arrangements are needed.
- 5.4 The Committee was also please to note that the previously named Risk and Assurance Board that would oversee these areas has progressed to now include Improvement within its Term of Reference and the Committee looks forward to the benefits from the Risk, Assurance and Improvement Board (RAIB).
- 5.5 **Complaints and Compliments**
- 5.6 Part of the Terms of Reference of the Committee is that the Committee maintains an overview of Complaints against the Service.
- 5.7 As such **the Committee is disappointed that it has not received a report providing any details of complaints, or compliments during either 2023/24 to 2024/25,** and looks forward to this being rectified.

### **6 Civil Claims**

- 6.1 The Committee received reports on Civil Claims during the year, providing statistics relating to civil claims and other legal proceedings against North Yorkshire Police and the Mayor relating to Policing matters, the information provided within this report showed that across the last 5 financial years there had only been 2 insurance claims that were above the policy excess.
- 6.2 The Committee continues to recognise the high quality of information, data and analysis that is provided in this area which provides a great deal of assurance that this area is being well managed.
- 6.3 The Committee continues to be assured that the organization provides fully for the potential liabilities in this area, and welcome the future attendance at the Committee to further enhance the discussion and oversight of this area.

## **7 Information Governance**

- 7.1 The Committee received reports throughout the year setting out some performance indicators across a number of areas, including compliance with statutory response rates for FOI requests, compliance with statutory response rates for Subject Access Requests, details around progress towards achieving the backlog of information sharing agreements.
- 7.2 After raising concerns in last years Annual Report about the performance around compliance with FOI statutory timelines which also aligned with the finding of an internal audit report, the Committee was pleased to see significant improvement in this area.
- 7.3 Compliance rates in this area have improved to around 80% in the last quarter of 2024/25 which was up significantly on the 66% reported for the same quarter last year.
- 7.4 The Committee notes that performance in relation to FOI's has been up and down over many years and looks forward to seeing robust and sustainable performance around responses within statutory timelines.
- 7.5 While improvement was shown in relation to FOI performance the Committee was concerned to see that compliance with Subject Access Request statutory timescales has regressed during 2024/25. Just less than 50% of subject access requests were completed within the statutory timelines within the last quarter of 2024/25, down significantly from 67% reported in 2023/24.
- 7.6 The Committee will continue to monitor management actions across this important area during 2025/26.

## **AUDIT COMMITTEE - TERMS OF REFERENCE**

### **Composition of the Joint Independent Audit Committee (JIAC)**

That the JIAC comprises not less than 5 Members, including 1 Chair, who are independent of the Deputy Mayor's office and North Yorkshire Police. The length of each appointment will be confirmed on recruitment, but will be between 2 and 4 years, with a maximum term of four years. A member may apply for re-appointment however re-appointment may only take place once.

To support the Committee in undertaking their role attendees from each of the following will also attend every ordinary meeting of JIAC:

- The Command Team of the Police Force, including at least one operational Police Officer, are required to be represented at each meeting of the Committee.
- At least one of the Deputy Mayor's Statutory Officers are required to attend each meeting of the Committee.
- A representative from each of External Audit and Internal Audit shall also attend each meeting of the Committee.

Other attendees will be confirmed by the Chair as and when required. The Deputy Mayor and Chief Constable although not Members of the JIAC, may attend any meeting.

### **Quorum of the JIAC**

No decisions can be made at the meeting of the JIAC unless at least 3 Members of the JIAC are present.

At any meeting the Chair shall preside, if present. In his or her absence the Members present shall appoint one of their number to act as Chair for that meeting.

### **Press and Public**

The Public shall be admitted to all meetings of the JIAC unless excluded by resolution in accordance with the provisions of the Local Government Act 1972 (Schedule 12a), as amended by the Local Government (Access to Information) Act 1985.

A member of the public will not be permitted to speak or ask questions at the meeting except with the consent of the meeting Chair.

### **Exclusion of Public Access**

The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Confidential information means information given to the Commissioner or Chief Constable by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Items will be considered '**Below the Line**' or '**not for publication**' when they contain exempt information as defined by schedule 12 of the Local Government Act 1972.

Individual members of the public may be excluded at the discretion of the meeting Chair on the basis of maintaining good order.

### **Purpose**

The JIAC is responsible for enhancing public trust and confidence in the governance of the Deputy Mayor's office and North Yorkshire Police. It also assists the Deputy Mayor in discharging statutory responsibilities in holding the Police Force to account, and ensures that effective governance and risk management arrangements are in place and functioning efficiently and effectively. This is achieved by;

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police according to good governance principles.
- Independently scrutinising financial and non-financial performance to the extent that it affects the Deputy Mayor's office and North Yorkshire Police exposure to risks and weakens the internal control environment.
- Providing independent assurance on the adequacy and effectiveness of the Deputy Mayor's office and North Yorkshire Police internal control environment and risk management framework.
- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements.
- Overseeing governance and monitoring of governance within the organisation.
- Overseeing the financial reporting process.
- Having unfettered access to Internal Audit and External Audit where required and to meet with them at least once a year out with formal JIAC sessions and without executive representation.

On an annual basis the JIAC shall complete a self-assessment which shall inform a report on the work of the Committee to the Commissioner and Chief Constable.

To aid the JIAC in delivering its purpose and objectives the Commissioner will make available funds for the JIAC to take independent legal and financial advice where the JIAC deems it is reasonably necessary to do so. Where the JIAC deems this advice is necessary it should be discussed and coordinated with the Deputy Mayor's Monitoring Officer and the Chief Finance Officers of the Deputy Mayor and Chief Constable.

### **Notice of Meetings**

The JIAC meets on at least four occasions during a financial cycle typically in June, September, November and March.

In the event that additional formal JIAC sessions are required these can be convened at the request of either the Chair or at least two JIAC members.

### **Objectives**

The JIAC in effectively discharging its function is responsible for:

#### **Internal Control Environment**

- Satisfying itself as to the effectiveness of the internal control framework in operation within the Deputy Mayor's and North Yorkshire Police and advising the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate.

- Considering the Annual Governance Statement for publication with the annual accounts, together with associated action plans for addressing areas of improvement and advising the Deputy Mayor as appropriate.
- Considering the arrangements to secure value for money and review assurances on the effectiveness of those arrangements.

### **Corporate Risk Management**

- Approving the Deputy Mayor's and North Yorkshire Police's corporate risk management strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Office of the Deputy Mayor and North Yorkshire Police.
- Considering the financial risks to which the Deputy Mayor and North Yorkshire Police are exposed and approving measures to treat, tolerate, transfer or terminate them as appropriate.
- Providing assurance to the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate on the effectiveness of the risk management framework in operation.
- Providing oversight and scrutiny of the risk registers of both the Deputy Mayor and Chief Constable

### **Regulatory Framework**

- Maintain an overview of the governance framework in respect of contract procedure rules, financial regulations and codes of conduct and behaviour.
- Review any issue referred to it by the statutory officers of the Deputy Mayor and Chief Constable and make recommendations as appropriate.
- Monitor the policies of both the Deputy Mayor and Chief Constable on the making of protected disclosures (whistleblowing) and any anti-fraud & anti-corruption strategy.

### **Internal Audit**

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police on the appropriate arrangements for internal audit, the appointment of the Internal Auditors and approving the Internal Audit Strategy.
- Approving the internal audit annual programme.
- Overseeing and giving assurance to the Deputy Mayor and Chief Constable of North Yorkshire Police on the provision of an adequate and effective internal audit service; receiving progress reports on the internal audit work plan and ensuring appropriate action is taken in response to audit findings, particularly in areas of high risk.
- Considering the Internal Audit's findings on the internal control environment for the Office of the Deputy Mayor and North Yorkshire Police; ensuring appropriate action is taken to address any areas for improvement.
- Reviewing and monitoring the effectiveness of office of the Deputy Mayor and North Yorkshire Police on fraud, irregularity and corruption.

## **External Audit**

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police on the appointment of external auditors.
- Approving/recommending on behalf of the Deputy Mayor and Chief Constable of North Yorkshire Police the external audit programme and associated fees.
- Reviewing the external auditor's Audit Completion Report and any other reports; reporting on these to the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate and including progress on the implementation of agreed recommendations.
- Reviewing External Auditor's Annual Audit Letter and making recommendations as appropriate to the Deputy Mayor and Chief Constable of North Yorkshire Police.

## **Financial Reporting**

- Reviewing the Annual Statement of Accounts and make recommendations, or bring to the attention of the Deputy Mayor or Chief Constable, any concerns or issues.
- Considering whether appropriate accounting policies have been followed and any changes to them.

## **Inspection and Review**

- Considering HMICFRS, external review agencies and any internal inspection reports that provide assurance on the internal control environment and/or may highlight governance issues for the Office of the Deputy Mayor and/or North Yorkshire Police.

## **Civil Claims**

- Maintaining an overview of civil claims and other legal proceedings affecting or revealing matters of good governance.

## **Information Governance**

- Reviewing Corporate Strategy, policies and procedures in relation to Information Governance for both the Deputy Mayor and Chief Constable.
- Reviewing reports from the Senior Information Risk Owner (SIRO), of both the Deputy Mayor and Chief Constable, relating to the implementation of the corporate strategy, compliance with the legal framework regulating data protection and other information governance.
- Considering any implications for governance and the annual governance statements of both the Deputy Mayor and Chief Constable from issues in this area