



Audit Progress Report

Chief Constable for North Yorkshire

September 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

The audit certificate for the 2023/24 audit was issued on 27 August 2025. This marks the completion of our 2023/24 external audit.

Audit for the year ending 31 March 2025

Rebuilding assurance

Following our last audit progress report, presented at the June 2025 Joint Independent Audit Committee, we have received and reviewed the Local Audit Reset and Recovery Implementation Guidance notes (LARRIGs) which outline the expectations and procedures for rebuilding assurance on backstopped audits.

The LARRIG sets out guidance to auditors where the auditor's opinion on the prior year financial statements has been disclaimed because of backstop arrangements included in the Accounts and Audit (Amendment) Regulations 2024. Its purpose is to assist auditors in the process of rebuilding assurance for specific classes of transactions, account balances and disclosures which warrant special consideration beyond the principles set out in LARRIG 05.

The guidance emphasises the use of proof-in-total and historic testing to gain assurance over the accuracy of these balances. A detailed risk assessment would be required to assess which approach is taken to rebuild assurance. We are currently in the process of completing this risk assessment and considering any impact on our 2024/25 audit approach.

Audit work

We received the draft financial statements for 2024-25 on 12th August 2025, after the 30th June 2025 deadline for the publication of unaudited accounts.

Our planning work is underway, and we have met with Management to discuss our approach, which includes the timing and scope of our audit.

Once we complete our audit planning, we will present the Audit Strategy Memorandum to the Joint Independent Audit Committee. This will outline our audit approach, highlight the significant risks, key areas of judgement we have identified and confirm the timing of our audit.

Based on our current understanding and early discussions with Management, we expect to highlight the following significant risks:

- Management override of controls (This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur).
- IAS19 Net defined benefit pension valuation.

Audit progress

Value for money (VFM) arrangements

We have begun our procedures for 2024/25. As part of this process, we have reviewed regulatory reports, as well as various committee minutes. We have requested that Management complete a self-assessment questionnaire, and we are currently awaiting their responses.

We will continue to keep Joint Independent Audit Committee updated as the audit progresses and will report our commentary and findings on the Chief Constable's value for money arrangements by 30 November 2025, in line with the national deadline.

02

National Publications

National publications

	Publication/update	Key points
Ministry of Housing, Communities and Local Government (MHCLG)		
1	Local audit reform: Government response to the consultation to overhaul local audit in England	Government response to consultation on reforms to the local audit system. For information only.
2	MHCLG Addressing the local audit backlog in England: Non-compliance lists	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. For information only.
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 now been published. For information only.
National Audit Office (NAO)		
4	NAO Report: Using data analytics to tackle fraud and error	The NAO has published its report which examines how well-placed government is to seize the opportunity offered by old and new data analytics technologies to tackle fraud and error. For information only.
5	NAO Report: Accountability in small government bodies	The NAO has published its report Accountability in small government bodies which considers how a proportionate approach to compliance with requirements can improve efficiency and effectiveness while delivering accountability across small bodies. For information only.
6	NAO report: Improving local areas through developer funding	The NAO has published its report Improving local areas through developer funding which is a return to this topic since its 2019 report now that the current government has chosen not to implement a previously proposed mandatory infrastructure levy which would have largely replaced the current system. For information only.
7	Publication of Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06	The C&AG has approved and published the Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06. For information only.
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.

National publications

	Publication/update	Key points
Ministry of Housing, Communities and Local Government (MHCLG)		
9	Major Local Audits Reports	The FRC have published their annual report on their inspection findings of Audit Quality Reviews of Major Local Audits. For information only.
10	Forvis Mazars - Annual Local Government Risk Report 2025/26	The report deep dives into the known and emerging risks for Local Authorities in 2025/26, as well as what they should include in their internal audit plans. For information only.
11	Forvis Mazars – Public Sector in Focus Report	Forvis Mazars report for the public and social sector outlining the top priorities and risks shaping the future of the sector. For information only.

National publications

Ministry of Housing, Communities and Local Government

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

The government consulted on proposals to reform the local audit system. This published response to the consultation sets out the feedback on the specific measures proposed and the government's response. This includes the setting up of a Local Audit Office to be the system leader and the remit of the LAO.

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

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

The Ministry of Housing, Communities and Local Government (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 Report: Governance and decision-making on mega-projects

The NAO has published a report which examines how well-placed government is to seize the opportunity offered by old and new data analytics technologies to tackle fraud and error. The report sets out:

- case studies of how the private sector and government are already using data analytics to tackle fraud and error; and
- lessons from these case studies, and the NAO's discussions with those involved in implementing them, about the strategic challenges

Link: <https://www.nao.org.uk/reports/using-data-analytics-to-tackle-fraud-and-error/>

5. NAO Report: Accountability in small government bodies

The NAO has published its report Accountability in small government bodies which considers how a proportionate approach to compliance with requirements can improve efficiency and effectiveness while delivering accountability across small bodies.

The report focuses on small bodies' compliance with:

- the functional standards, which set out what government bodies need to do to achieve consistent and efficient delivery of policy, outcomes and services in areas such as counter fraud, communications and finance, and why this is important
- the requirement to prepare and audit an annual report and accounts to support accountability, transparency and effective decision-making for the use of public money.

Link: [Accountability in small government bodies - NAO report](#)

National publications and technical updates

NAO

6. NAO report: Improving local areas through developer funding

The NAO has published its report Improving local areas through developer funding which is a return to this topic since its 2019 report now that the current government has chosen not to implement a previously proposed mandatory infrastructure levy which would have largely replaced the current system.

This report assesses whether the MHCLG is overseeing an effective and efficient system of developer contributions that delivers the intended benefits.

The report is made up of the following parts:

- Part One sets out how the system works and MHCLG's oversight of it;
- Part Two examines challenges within the system; and
- Part Three assesses MHCLG's actions to make the system more effective at delivering the intended benefits.

Link: [Improving local areas through developer funding - NAO report](#)

7. Publication of Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06: Special considerations for rebuilding assurance for specified balances following backstop-related disclaimed audit opinions

The C&AG has approved and published Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06.

This LARRIG, endorsed by the FRC, sets out guidance to auditors where the auditor's opinion on the prior year financial statements has been disclaimed because of backstop arrangements included in the Accounts and Audit (Amendment) Regulations 2024. Its purpose is to assist auditors in the process of rebuilding assurance for specific classes of transactions, account balances and disclosures which warrant special consideration beyond the general principles set out in LARRIG 05.

Link: [LARRIG 06](#)

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](#)

Other

9. Major Local Audits Reports

The FRC publish an annual report on the inspection findings of Audit Quality Reviews of major local audits in England, which includes large health and local government bodies. The audit of a relevant authority becomes a major local audit if it:

- has total income or expenditure of at least £500 million; or
- administers a local government pension scheme with at least 20,000 members or assets over £1,000 million.

In the 2023/24 inspection cycle, the FRC inspected six NHS and two local government audits. The results of these inspections are included in this report. The FRC acknowledge the unprecedented circumstances facing the local audit sector and have updated their regulatory approach to the monitoring of audit quality to support the reset measures and recovery period.

Link: [Major Local Audits Reports](#)

10. Forvis Mazars - Annual Local Government Risk Report 2025/26

The report deep dives into the known and emerging risks for Local Authorities in 2025/26, as well as what they should include in their internal audit plans.

Link: [Annual Local Government Risk Report for 2025/26 - Forvis Mazars - United Kingdom](#)

National publications

Other

11. Forvis Mazars – Public Sector in Focus Report

Forvis Mazars have issued a report for the public and social sector, Public sector in focus: Charting the road ahead. With over 390 responses from across the UK public and social sector, the study reveals the top priorities and risks shaping the future of the sector.

Link: [Public sector in focus: Charting the road ahead - Forvis Mazars - United Kingdom](#)

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