

JOINT INDEPENDENT AUDIT COMMITTEE

SEPTEMBER 2025

**ANNUAL GOVERNANCE STATEMENT 2024/2025
PROGRESS REPORT ON AREAS FOR DEVELOPMENT**

1. PURPOSE OF REPORT

- 1.1 This paper provides the Joint Independent Audit Committee (JIAC) with a brief summary of the progress made with the areas for development captured in the DRAFT Annual Governance Statement (AGS) for 2024/2025. This report pertains to the “Internal Control Environment” aspect of the JIAC terms of reference.

2. AREAS FOR DEVELOPMENT

- 2.1 There were three areas for development identified during the review of governance arrangements undertaken in the AGS for 2024/2025. A summary of the progress made with each of those is set out in the table below:

2.2 Areas for Development for 2025/26 identified in the 2024/25 AGS

The key areas for development during 2025/26 are summarised below;

Areas for Development	Action	Owner	Target Implementation Date	Remarks
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	March 2026	A thorough review of the Devolved Resource Manual (DRM), including financial regulations, will be complete by 31.12.2025 with the consultation across the Force being complete by 31.03.2026. JIAC approved the amended DRM implementation date will be March 2026 at the JIAC meeting on 19.6.25.
Statement of Accounts 2023/24 External Auditor's opinion	Principle F - Ensure sufficient evidence is provided to the External Auditor for the correction of the 2023/24 balance sheet creditors/ debtors and cash entries during the Audit process for 2024/25 Statement of Accounts so that an unqualified opinion can be	Head of Finance & s151 Officer to the Chief Constable	Completion of the External Audit for the 2024/25 Statement of Accounts	External Audit provided with corrected 2023/24 balance sheet creditors /debtors / cash entries in June 2025. External Audit will consider the revised brought forward balances whilst auditing the 2024/25

	provided for the Statement of Accounts for 2024/25.			<p>accounts which will contribute to their 'opinion'.</p> <p>2024/25 Accounts provided to External Audit on 12/08/2025, which was delayed from the 30/06/2025 deadline due to the first year consolidation for York & North Yorkshire Combined Authority (YNYCA)</p> <p>External Audit will audit the Chief Constable Accounts during January / February 2026.</p>
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	June 2025	<p>The revised approach was reported to JIAC in June 2025 and noted positively by Internal Audit, External Audit and JIAC.</p> <p>The new Internal Audit Update Report, in accordance with the revised approach, was received in June JIAC with this report now being reportedly quarterly.</p>

3.0 RECOMMENDATIONS

- 3.1 The Committee are invited to consider the report and:
- Express any views on the progress of the Areas for Improvement during the year 2025/26

Risk Manager (Inspection and Strategic Planning, Corporate Development)

Date: SEPTEMBER 2025