

**JOINT INDEPENDENT AUDIT COMMITTEE**

**NOVEMBER 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 Action Plan below identifies the Areas for Development identified in the 2024/25 review, to be completed during 2025/26.

Areas for Development	Action	Owner	Target Implementation Date	Remarks
Force Financial Governance Documents	<p>Carried forward from the AGS 2023/24</p> <p>Ensure that the Force financial governance documents reflect current practice and that regular review arrangements are introduced.</p>	Head of Finance & s151 Officer to the Chief Constable	March 2026	<p>A thorough review of the Devolved Resource Manual (DRM), including financial regulations, will be completed with consultation across the Force by 31.03.2026.</p> <p>JIAC approved the amended DRM implementation date will be March 2026 at the JIAC meeting on 19.6.25.</p>
Statement of Accounts 2023/24 External Auditor's opinion	<p>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 provided for the Statement of Accounts for 2024/25.</p>	Head of Finance & s151 Officer to the Chief Constable	Completion of the External Audit for the 2024/25 Statement of Accounts	<p>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 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</p>

				<p>York &amp; 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: NOVEMBER 2025**