

**JOINT INDEPENDENT AUDIT COMMITTEE**

**JUNE 2026**

**DRAFT ANNUAL GOVERNANCE STATEMENT 2025/26**

**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 2025/26 that will be published on 30 June 2026 with the draft final financial 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 2025/26**

2.1 The annual review on the effectiveness of the governance arrangements within 2025/26 has been carried out and detailed within the draft AGS for 2025/26.

2.2 The review has been conducted in line with the CIPFA Delivering Good Governance In Local Government Framework (May 2025) and the seven principles of good governance.

2.3 During the review of governance arrangements undertaken, three areas for development have been identified, to be completed within 2026/27. A summary of the actions is set out in the table below:

	<b>Governance Area Recommended for Development</b>	<b>Action</b>	<b>Owner</b>	<b>Target Implementation Date</b>
1	Principle F - 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.	Director of Finance & s151 Officer to the Chief Constable	September 2026

	<b>Governance Area Recommended for Development</b>	<b>Action</b>	<b>Owner</b>	<b>Target Implementation Date</b>
2	Principle F – Internal Audit	Ensure the actions highlighted through the 2025/26 Annual Internal Audit Review are fully implemented holding individuals to account, in accordance with the timescales identified within the individual internal audit report during the year and use the current governance in place to monitor progress.	Deputy Chief Constable	March 2027
3	Principle G – Additional Internal Control Environment Reassurance	Ensure additional reassurance to be sought on the Internal Control Environment and Regulatory Framework for Policing and Crime following the inception of the YNYCA. NYP to contribute to the review of the YNYCA Constitution in relation to the Police and Crime Function.	Director of Finance & s151 Officer to the Chief Constable	March 2027

2.4 The three actions identified in the table above will be reported to the JIAC meetings providing a progress update.

### 3.0 RECOMMENDATIONS

3.1 The Committee are invited to consider the report and the draft AGS 2025/26 as at agenda item 14.2 and:

- Express any views on the draft AGS 2025/26
- Approve the draft AGS 2025/26 for publication on 30 June 2026

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

**Date: June 2026**