Report of the Assistant Director of Resources to the Chair and Members of the Joint Independent Audit Committee
24th September 2026

Presenting Officer: Michael Porter, Assistant Director of Resources

Status: For information

2025/26 Budget Monitoring Outturn Report – Policing and Crime

1. Purpose

1.1 Included within the Terms of Reference of this Committee are that the Committee should:

- Independently scrutinise financial and non-financial performance to the extent that it affects the OPCC and North Yorkshire Police exposure to risks and weakens the internal control environment.
- Oversee the financial reporting process.
- Consider the financial risks to which the Office of the Deputy Mayor and North Yorkshire Police are exposed and approve measures to reduce or eliminate them or to insure against them.

1.2 Part of the process for addressing these items is that the Committee is provided with several financial reports throughout the year, including all the documents associated with Budget Setting, and this report, showing the performance against the Revenue and Capital Budgets for the previous financial year, that has been discussed with, and reported to, the Deputy Mayor at the Strategic Oversight Board.

2. Recommendations

Members are asked to note:

2.1 The contents of the appended report that has been considered by the Deputy Mayor in June.

2.2 The total revenue outturn at the end of 2025/26 is that there has been an overall underspend of £346k, of which £283k has been added to the Pay and Pensions Reserve and £63k has been added to the PFC Directorate Reserve.

2.3 The revised final capital budget of £9,024k was underspent by £278k. The final position for 2025/26, is spend of £8,746k, with further slippage of £3,764k into 2026/27.

3. Reasons

3.1 On the 25th February 2025 the Mayor agreed the revenue Budget for Policing for 2025/26 which was based on the receipt of income totalling £232,295k. In addition to the Revenue Budget the Mayor also agreed a Capital Programme that was initially set at £11,114k for 2025/26.

3.2 These reports were considered by this Committee at their March 2025 meeting as part of the programme of work that helps this Committee deliver against its terms of reference, as outlined in 1.1.

3.3 This report is to provide the Audit Committee with the final position of the financial performance against the budget for the financial year 2025/26, which was formally reported to the Deputy Mayor in June. The financial information contained within the appended report could be subject to change because of the annual audit, if any changes are required an update will be provided to the Deputy Mayor.

4. Implications

4.1 Finance
There are no financial implications arising from this report.

4.2 Diversity & Equal Opportunities
There are no diversity or equal opportunities implications arising from this report.

4.3 Human Rights Act
There are no Human Rights Act implications arising from this report.

4.4 Sustainability
There are no sustainability issues arising from this report.

4.5 Risk
There are no risk issues arising from this report.

5. Conclusion

5.1 This report is part of the programme of works that supports the Committee in delivering against its Term of Reference in relation to Financial Performance, Financial Reporting and Financial Risks.