AGENDA ITEM 13

JOINT INDEPENDENT AUDIT COMMITTEE

SEPTEMBER 2026

ANNUAL GOVERNANCE STATEMENT 2025/26
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 2025/26. 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 2025/26. A summary of the progress made with each of those is set out in the table below:

2.2 Areas for Development for 2026/27 identified in the 2025/26 AGS

The Action Plan below identifies the areas for development identified in the 2025/26 review of internal governance and to be completed during 2026/27:

	Governance Area Recommended for Development	**Action**	**Owner**	**Target Implementation Date**	**Remarks**
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	The Devolved Resource Manual (DRM) Working Group was established on 19th March 2026, and meetings scheduled every three weeks, to drive completion. The DRM will be reported to JIAC in September 2026.
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	The progress against the Internal Audit actions continues to be monitored through portfolio assurance boards and Risk, Assurance and Improvement Board (RAIB).

	Governance Area Recommended for Development	Action	Owner	Target Implementation Date	Remarks
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 York and North Yorkshire Combined Authority (YNY CA). North Yorkshire Police 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	The YNY CA are leading on the review of the Constitution that has commenced and NYP will contribute to the review specifically in relation to the Police and Crime function.

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 2026/27

Risk Manager (Inspection and Strategic Planning, Corporate Development)

Date: September 2026