Report to the Deputy Mayor for Police, Fire and Crime for North Yorkshire and the Chief Constable of North Yorkshire Police

24th September 2026

Annual Report of the Joint Independent Audit Committee

Independent Audit Committee

Annual Report

FOREWORD

The Purpose of this report is to provide assurance that the Joint Independent Audit Committee is satisfactorily undertaking its role and responsibilities to enhance public trust and confidence in the governance of the Office of Policing, Fire and Crime and North Yorkshire Police. It provides an overview of the areas of work considered by the Committee during the 2025/26 financial year and details the areas that the Committee thought worthy of mention. It provides the Deputy Mayor for Police, Fire and Crime (DMPFC) and Chief Constable with the assurance that the Committee has fulfilled its terms of reference and demonstrates the added value that has been delivered by the Joint Independent Audit Committee to both the Deputy Mayor (PFC) and Chief Constable and also the wider public throughout the 2025/26 financial year.

1. INTRODUCTION

1.1 This annual report of the North Yorkshire Fire Independent Audit Committee covers the whole of the 2025/26 financial year.

1.2 The Committee has a wide range of responsibilities that are captured within the Terms of Reference. The Terms of Reference in place throughout 2025/26 are reproduced at Appendix A for information.

1.3 The table below details last year's Committee members. The Committee would like to place on record its thanks to the Officers of the Combined Authority who work on Policing functions and the Police Force, and both the internal and external auditors who have supported its work throughout the year

Members of the Joint Independent Audit Committee

Role	Member	Dates in Role
Chair	Stuart Green	Throughout 2025/26
Vice-Chair	Roman Pronysyn	Throughout 2025/26
Member	Heather Cook	Throughout 2025/26

1.5 While Members recognise the challenge of recruiting to the broadly voluntary roles on the Committee and the challenges of the vetting process, the Committee requests that further Members are recruited so that the Committee can operate with at least 5 Members.

1.6 This would return the Committee to its previous target membership and support the functioning of the Committee.

1.7 As with 2024/25 the Committee held one additional meeting beyond the normal quarterly cycle of 4 meetings for the 2025/26 financial year. This additional meeting was to consider the final audited statements of accounts for 2024/25. The meetings took place on the following dates:

- 19th June 2025
- 23rd September 2025
- 4th December 2025
- 26th February 2026
- 24th March 2026

1.8 Meetings during the year have all been held in Person with the option to attend the meeting via Teams also provided. A pre-meeting with Internal and External auditors, without management, has also taken place.

2 EXTERNAL AUDIT

2.1 Mazars LLP (which became Forvis Mazars LLP from the 1st June 2024) have been the external auditors for the organisation throughout the 2025/26 financial year.

Statement of Accounts for 2024/25

2.2 The York and North Yorkshire Combined Authority Order 2023 was passed in December 2023 which among many other legislative changes set out the abolition of the North Yorkshire Police, Fire and Crime Commissioner (PFCC), with effect from the 7th May 2024, and the transfer of the PFCC's functions, property, rights and liabilities to the York and North Yorkshire Combined Authority. (N&NYCA)

2.3 As such there are only separate Statement of Accounts relating to the Chief Constable for 2024/25 and beyond, and therefore while this Committee will review these accounts it has no role in the review of the wider Combined Authority Statement of Accounts.

2.4 The Committee considered the Draft Chief Constable Statement of Accounts for 2024/25 at our meeting in September 2025 – the accounts had been produced by your Officers by the 12th August, which was after the statutory deadline of the 30th of June 2025, and were subsequently made available for Audit.

2.5 The primary reason that the accounts were released late for Audit was that 2024/25 was the first year that the Chief Constable Accounts needed to be incorporated into the overall Combined Authority Group Accounts. This process was more complicated than previous years accounts and therefore took more time in the first year.

2.6 It is considered good practice for these unaudited accounts to be discussed at the Audit Committee prior to their release for audit and the Committee can confirm that this has been the case for the 2025/26 accounts now that the learning from that first year has been embedded.

2.7 On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 ('The Amendment Regulations') came into force. The Amendment Regulations required the CC to publish its Accountability Statements, which include the financial statements and auditor's opinion for the year ended 31 March 2025, by 28 February 2026 ('the backstop date').

2.8 The Committee therefore held a separate and additional meeting on the 26th February 2026 to consider the financial statements and associated documents.

2.9 At this meeting the Committee Considered the Audit Completion Report from your External Auditors.

2.10 The audit of the Statement of Accounts for 2024/25 resulted in an unqualified audit opinion. In the opinion of Mazars the financial statements:

- give a true and fair view of the financial position of the Chief Constable as at 31st March 2025 and of its expenditure and income for the year then ended; and

- have been properly prepared in accordance with the CIPFA/LASAAC ode of Practice on Local Authority Accounting in the United Kingdom 2024/25.

2.11 The Committee recognises that the **receipt of an 'unqualified opinion, without modification' is a significant achievement** with only 38.5% of local authority accounts (of which the CC is one) receiving the same level of audit opinion for their 2024/25 accounts and would like to formally recognise and note this as part of our annual report.

Value for Money Conclusion 2024/25

2.12 As part of the Audit Completion Report the External Auditors are required to report on the arrangements for Value for Money. They are required '*to report to you if, in our view we are not satisfied that the CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year.'*

2.13 The Audit Completion Report stated that '*We have completed our work in respect of the CC's arrangements for the year ended 31 March 2025 and we have not identified any significant weaknesses in arrangements that have required us to make a recommendation*.'

2.14 As in previous years, the External Auditors anticipated a significant delay before they would be able to issue their 2024/25 audit certificate, as they awaited National Audit Office clearance on whether they will be required to undertake additional procedures as a sampled component.

2.15 This clearance was received during 2026/27 with the Audit Certificate for 2024/25 being issued on the 26th of June 2026 which formally concluded the 2024/25 audit.

Statement of Accounts 2025/26

2.16 The Committee considered the Draft Statement of Accounts for 2025/26 at our meeting in June 2026 – the accounts had been produced by your Officers by the statutory deadline, which was 30th June 2026, and were subsequently made available for Audit.

2.17 The Committee will continue to oversee progress around the audit of these accounts during 2026/27 with an expectation that the final audited accounts will be considered at the December meeting of the Committee which will be well before the earlier 'backstop' date for the 2025/26 accounting period of the 31st January 2027.

3 INTERNAL AUDIT

3.1 The provider of the Mayor and Chief Constable's Internal Audit Service for policing throughout the 2025/26 financial year has been RSM.

3.2 The Audit Plan for 2025/26 was based on analysing your risk register and key risks of the Mayor in relation to Policing and the Chief Constable, and assurances provided by other providers e.g. HMICFRS. It also considered other factors affecting you in the year ahead including changes within the sector.

3.3 The Joint Committee commented on, considered and endorsed the 2021/22-2027/28 internal audit strategy, including the 2025-26 internal plan at its meeting in March 2025 to ensure that the work could start for the new financial year as soon as possible.

3.4 During the year, the Committee has closely monitored progress against the objectives and programme of work set out in the Internal Audit Plan for 2025/26.

Internal Audit reports

3.5 In recognition of the importance of this area of work management continues to invest in the scope and level of internal audit work to be undertaken each year. The aim of which is to provide independent assurance, or otherwise, on key areas of risk and governance of the organisation.

3.6 The audit work for the year to the 31st March 2026 involved 7 separate pieces of work, which were assessed based on the level of assurance that the Mayor/Deputy Mayor/CC can take from the controls within the areas under review and how well they are being adhered to/implemented.

3.7 These assurance levels are as follows:

- **Substantial assurance**: Taking account of the issues identified, the Mayor/Deputy Mayor can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective

- **Reasonable assurance**: Taking account of the issues identified, the Mayor/Deputy Mayor can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk

- **Partial assurance**: Taking account of the issues identified, the Deputy Mayor/Mayor can take partial assurance that the controls upon which the organisations relies to manage this risk are suitably designed, consistently applied or effective. Action is needed to strengthen the control framework to manage the identified risk.

- **Minimal assurance**: Taking account of the issues identified, the Mayor/Deputy Mayor can take minimal assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk

3.8 Of the 7 audits that received assurances during the 2025/26 financial year, the assurance levels were as follows:

Assurance Level	No. of Audits
Substantial	2
Reasonable	4
Partial	1
Minimal	

3.9 These 7 audits generated 28 actions that were agreed by management. This is significant lower that the 60 actions that were generated in the previous financial year. The actions are graded High, Medium or Low depending on the urgency and priority with which they need to be addressed. The 28 actions were split as follows:

Action Level	No. of Recommendations
High	2
Medium	16
Low	10

3.10 In addition to the 7 formal reports there were also 2 follow up reviews on progress against the previously agreed Internal Audit management actions, one of which reported **good progress** and the other that reported **reasonable progress.**

3.11 While this is an improvement on the 2 'reasonable' progress reports from last year the Committee feels it is important to raise again (for the 3rd year) its concerns about the lack of progress in addressing the internal audit actions that have been raised and accepted by management.

3.12 **The Committee would generally expect to see 'Good Progress' made on addressing actions raised by Internal Audit and looks forward to seeing further improvement in this area in 2026/27.**

3.13 The Committee will continue to take a keen interest in overseeing the timely implementation of all recommendations during 2026/27.

The Head of Audit's annual report

3.14 The Head of Audit's annual report was received by the Committee in June 2026 relating to the work carried out primarily in the year to 31st March 2026.

3.15 Both the Mayor/Deputy Mayor and the Chief Constable received the same overall opinion from the Head of Internal Audit.

York and Noth Yorkshire Combined Authority – Police Function

The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

North Yorkshire Police

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3.16 The Committee was pleased to see the improvement from last year where the opinion of internal audit referred to weaknesses in the framework in relation to Internal Controls.

3.17 The Annual Report on Internal Audit specifically referenced the one report that produced a Partial Assurance opinion (i.e. a **negative opinion**) – this related to **Seized Assets**.

3.18 This report is restricted/confidential and so limited information has been provided within this report, however high-level themes where controls needed strengthening included data recording and governance and reporting. Actions have been agreed to address these areas and will be followed up independently by internal audit to confirm implementation.

3.19 The Committee feels that it is important to raise this issue further as this is the **3rd negative opinion** that has been provided from Internal Audit for this area of the Force.

3.20 In both 2021/22 and 2023/24 'minimal' assurance internal audit opinions were provided for this area. While the review for 2025/26 improved to a 'partial' assurance opinion, this is an area that does not show on the Strategic Risk register for the Force and therefore **the Committee wondered whether it is being managed at the correct level and whether it needs to be escalated to this level**.

3.21 **Inspection and Review**

3.22 The governance and scrutiny arrangements associated with HMICFRS activity are the responsibility of the Risk, Assurance and Improvement Board, which is led by the Deputy Chief Constable.

3.23 An overview of all areas is brought to the Committee in a similar manner to the Internal Audit actions and the Committee continues to seek assurances around the timely implementation of all actions and the governance processes in place around this area.

3.24 The report received from the Force in June 2026 showed that the internal register of all recommendations and areas for improvement made by HMICFRS had continued the improvement journey of the last few years, The report for the last 12 months contained the following:

3.25 There are 28 recommendations (down from 67) and AFI's currently live on the register (48 actions in total) – down from 121 in 2024/25. This includes recommendations from national super-complaints.

3.26 Only 7 of which are specific to NYP, the remainder stem from national thematic reports.

3.27 18 are currently awaiting evaluation or decision for adoption

3.28 The Committee will continue to oversee the levels of recommendations and Areas for Improvement that are outstanding throughout 2026/27 and would like to record how pleased the committee is with the **fantastic progress** that was made during 2025/26 in this area.

4 Internal Control Environment and Regulatory Framework

4.1 The Committee considered the draft 2024/25 Annual Governance Statement at its meeting in June 2025, and the Committee recommended that the final document that was presented alongside the Statement of Accounts in February 2026 was adopted.

4.2 The Committee also reviewed progress against the issues raised within the 2024/25 Annual Governance at its meeting in June 2026.

4.3 **Members are again concerned to see that one of the Areas for Development included within the 2023/24 AGS for progress has not yet been addressed and has been carried forward again into the AGS for progress during 2026/27**.

4.4 In addition to this, the Committee received the draft AGS for the Chief Constable in June 2026 and will oversee the finalisation of this and the actions within it during 2026/27.

5 Corporate Risk Management

5.1 The Committee has an important role in ensuring that both the Mayor/Deputy Mayor (from a Policing perspective) and CC has effective arrangements for the identification, assessment, mitigation, management and monitoring of risk.

5.2 During the year the Committee has considered the Force strategic risk register and continues to ensure that the work of Internal Audit is appropriately linked to the Risk Register to ensure those areas highlighted as a Risk to the organisations are appropriately reviewed.

5.3 The Committee is pleased to see the continued proactive approach to Business Continuity within the Force as well as the reporting and learning that is drawn up when business continuity arrangements are needed.

5.4 Of note in this area, the Committee was pleased to see the focus given to Cyber and the two Forcewide Cyber Exercises that were held during the year in relation to the following:

- Operational Response Cyber Exercise on 9th December 2025. A report containing eight actions was provided to RAIB in January 2026.

- Support Departments Cyber Exercise on 20th February 2026. A report containing six actions was provided to RAIB in March 2026.

5.5 The Committee will continue to focus attention on this area going forward given the clear risks and the prominence of this area on the Risk Register.

6 Civil Claims

6.1 The Committee received reports on Civil Claims during the year, providing statistics relating to civil claims and other legal proceedings against North Yorkshire Police and the Mayor relating to Policing matters, the information provided within this report showed that across the last 5 financial years there had only been 3 insurance claims that were above the policy excess and none of these in last financial year.

6.2 The Committee continues to recognise the high quality of information, data and analysis that is provided in this area, which provides a great deal of assurance that this area is being well managed.

6.3 The Committee continues to be assured that the organization provides fully for the potential liabilities in this area and note the additional information and contribution that is provided from the attendance of the Legal department to present the reports and answer questions.

7 Information Governance

7.1 The Committee received reports throughout the year setting out some performance indicators across several areas, including compliance with statutory response rates for FOI requests, compliance with statutory response rates for Subject Access Requests, details around progress towards achieving the backlog of information sharing agreements.

7.2 After raising concerns in the 2023/24 Annual Report about the performance around compliance with FOI statutory timelines which also aligned with the finding of an internal audit report, the Committee was pleased to see continued improvement in this area.

7.3 Compliance rates in this area have improved to 85% in last period that was reported on (Aug 2025 – Jan 2026), this continues an upward trajectory since Apr- June 2024 when 66% compliance rate was reported.

7.4 The Committee notes that performance in relation to FOI's has been up and down over many years and is therefore pleased to see robust and sustainable performance around responses within statutory timelines.

7.5 The Committee noted its concern in last year's annual report in relation to compliance with Subject Access Request statutory timescales. With just less than 50% of subject access requests completed within the statutory timelines within the last quarter of 2024/25.

7.6 This has improved to 70% for the period August 2025 – Jan 2026 and this has returned performance to where it was 2 years ago – the Committee notes that the level of Subject Access Requests has increased from doubled in that last 5 years and recognizes that the impact this has on meeting statutory timelines – but will continue to monitor management actions and performance across this important area during 2026/27.

AUDIT COMMITTEE - TERMS OF REFERENCE

Composition of the Joint Independent Audit Committee (JIAC)

That the JIAC comprises not less than 5 Members, including 1 Chair, who are independent of the Deputy Mayor's office and North Yorkshire Police. The length of each appointment will be confirmed on recruitment, but will be between 2 and 4 years, with a maximum term of four years. A member may apply for re-appointment however re-appointment may only take place once.

To support the Committee in undertaking their role attendees from each of the following will also attend every ordinary meeting of JIAC:

- The Command Team of the Police Force, including at least one operational Police Officer, are required to be represented at each meeting of the Committee.
- At least one of the Deputy Mayor's Statutory Officers are required to attend each meeting of the Committee.
- A representative from each of External Audit and Internal Audit shall also attend each meeting of the Committee.

Other attendees will be confirmed by the Chair as and when required. The Deputy Mayor and Chief Constable although not Members of the JIAC, may attend any meeting.

Quorum of the JIAC

No decisions can be made at the meeting of the JIAC unless at least 3 Members of the JIAC are present.

At any meeting the Chair shall preside, if present. In his or her absence the Members present shall appoint one of their number to act as Chair for that meeting.

Press and Public

The Public shall be admitted to all meetings of the JIAC unless excluded by resolution in accordance with the provisions of the Local Government Act 1972 (Schedule 12a), as amended by the Local Government (Access to Information) Act 1985.

A member of the public will not be permitted to speak or ask questions at the meeting except with the consent of the meeting Chair.

Exclusion of Public Access

The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Confidential information means information given to the Commissioner or Chief Constable by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Items will be considered **'Below the Line'** or **'not for publication'** when they contain exempt information as defined by schedule 12 of the Local Government Act 1972.

Individual members of the public may be excluded at the discretion of the meeting Chair on the basis of maintaining good order.

Purpose

The JIAC is responsible for enhancing public trust and confidence in the governance of the Deputy Mayor's office and North Yorkshire Police. It also assists the Deputy Mayor in discharging statutory responsibilities in holding the Police Force to account, and ensures that effective governance and risk management arrangements are in place and functioning efficiently and effectively. This is achieved by;

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police according to good governance principles.
- Independently scrutinising financial and non-financial performance to the extent that it affects the Deputy Mayor's office and North Yorkshire Police exposure to risks and weakens the internal control environment.
- Providing independent assurance on the adequacy and effectiveness of the Deputy Mayor's office and North Yorkshire Police internal control environment and risk management framework.
- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements.
- Overseeing governance and monitoring of governance within the organisation.
- Overseeing the financial reporting process.
- Having unfettered access to Internal Audit and External Audit where required and to meet with them at least once a year out with formal JIAC sessions and without executive representation.

On an annual basis the JIAC shall complete a self-assessment which shall inform a report on the work of the Committee to the Commissioner and Chief Constable.

To aid the JIAC in delivering its purpose and objectives the Commissioner will make available funds for the JIAC to take independent legal and financial advice where the JIAC deems it is reasonably necessary to do so. Where the JIAC deems this advice is necessary it should be discussed and coordinated with the Deputy Mayor's Monitoring Officer and the Chief Finance Officers of the Deputy Mayor and Chief Constable.

Notice of Meetings

The JIAC meets on at least four occasions during a financial cycle typically in June, September, November and March.

In the event that additional formal JIAC sessions are required these can be convened at the request of either the Chair or at least two JIAC members.

Objectives

The JIAC in effectively discharging its function is responsible for:

Internal Control Environment

- Satisfying itself as to the effectiveness of the internal control framework in operation within the Deputy Mayor's and North Yorkshire Police and advising the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate.

- Considering the Annual Governance Statement for publication with the annual accounts, together with associated action plans for addressing areas of improvement and advising the Deputy Mayor as appropriate.
- Considering the arrangements to secure value for money and review assurances on the effectiveness of those arrangements.

Corporate Risk Management

- Approving the Deputy Mayor's and North Yorkshire Police's corporate risk management strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Office of the Deputy Mayor and North Yorkshire Police.
- Considering the financial risks to which the Deputy Mayor and North Yorkshire Police are exposed and approving measures to treat, tolerate, transfer or terminate them as appropriate.
- Providing assurance to the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate on the effectiveness of the risk management framework in operation.
- Providing oversight and scrutiny of the risk registers of both the Deputy Mayor and Chief Constable

Regulatory Framework

- Maintain an overview of the governance framework in respect of contract procedure rules, financial regulations and codes of conduct and behaviour.
- Review any issue referred to it by the statutory officers of the Deputy Mayor and Chief Constable and make recommendations as appropriate.
- Monitor the policies of both the Deputy Mayor and Chief Constable on the making of protected disclosures (whistleblowing) and any anti-fraud & anti-corruption strategy.

Internal Audit

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police on the appropriate arrangements for internal audit, the appointment of the Internal Auditors and approving the Internal Audit Strategy.
- Approving the internal audit annual programme.
- Overseeing and giving assurance to the Deputy Mayor and Chief Constable of North Yorkshire Police on the provision of an adequate and effective internal audit service; receiving progress reports on the internal audit work plan and ensuring appropriate action is taken in response to audit findings, particularly in areas of high risk.
- Considering the Internal Audit's findings on the internal control environment for the Office of the Deputy Mayor and North Yorkshire Police; ensuring appropriate action is taken to address any areas for improvement.
- Reviewing and monitoring the effectiveness of office of the Deputy Mayor and North Yorkshire Police on fraud, irregularity and corruption.

External Audit

- Advising the Deputy Mayor and Chief Constable of North Yorkshire Police on the appointment of external auditors.
- Approving/recommending on behalf of the Deputy Mayor and Chief Constable of North Yorkshire Police the external audit programme and associated fees.
- Reviewing the external auditor's Audit Completion Report and any other reports; reporting on these to the Deputy Mayor and Chief Constable of North Yorkshire Police as appropriate and including progress on the implementation of agreed recommendations.
- Reviewing External Auditor's Annual Audit Letter and making recommendations as appropriate to the Deputy Mayor and Chief Constable of North Yorkshire Police.

Financial Reporting

- Reviewing the Annual Statement of Accounts and make recommendations, or bring to the attention of the Deputy Mayor or Chief Constable, any concerns or issues.
- Considering whether appropriate accounting policies have been followed and any changes to them.

Inspection and Review

- Considering HMICFRS, external review agencies and any internal inspection reports that provide assurance on the internal control environment and/or may highlight governance issues for the Office of the Deputy Mayor and/or North Yorkshire Police.

Civil Claims

- Maintaining an overview of civil claims and other legal proceedings affecting or revealing matters of good governance.

Information Governance

- Reviewing Corporate Strategy, policies and procedures in relation to Information Governance for both the Deputy Mayor and Chief Constable.
- Reviewing reports from the Senior Information Risk Owner (SIRO), of both the Deputy Mayor and Chief Constable, relating to the implementation of the corporate strategy, compliance with the legal framework regulating data protection and other information governance.
- Considering any implications for governance and the annual governance statements of both the Deputy Mayor and Chief Constable from issues in this area