

Auditor's Annual Report

Office of the North Yorkshire Police, Fire and Crime Commissioner and the Chief Constable for North Yorkshire – for the year ended 31 March 2021 and the year ended 31 March 2022

November 2023



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Section 01: **Introduction**

1. Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor of the Office of the North Yorkshire Police, Fire and Crime Commissioner (PFCC) and Chief Constable of North Yorkshire (CC). In accordance with Section A of the National Audit Office's Supplementary Guidance Note (SGN) 02, we are issuing a single report covering both the year ended 31 March 2021 and the year ended 31 March 2022. Although this report is addressed to the PFCC and CC, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit reports for 2020/21 and 2021/22 on 19 August 2022 and 30 November 2022, respectively. Our opinions on the financial statements for both financial years were unqualified.



Value for Money arrangements

In our audit reports issued for each financial year 2020/21 and 2021/22 we reported that we had not completed our work on the PFCC and CC's arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 confirms that we have now completed this work and provides our commentary on the PFCC and CC's arrangements.

We report a significant weakness in arrangements, for the 2021/22 financial year, relating to one area of the PFCC and CC's arrangements assessed as Inadequate by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) from its 2021/22 inspection report published in March 2023.



Wider reporting responsibilities

The 2014 Act requires us to give an elector, or any representative of the elector, the opportunity to question us about the accounting records of the PFCC and CC and to consider any objection made to the accounts. No such correspondence from electors was received.



Whole of Government Accounts (WGA)

In line with group audit instructions issued by the NAO, on 20 December 2022 and 20 June 2023 we completed our work on the Authority's Whole of Government Accounts return for 2020/21 and 2021/22 respectively and reported to the group auditor in line with their instructions.

On the agreement and finalisation of this report, we will issue an audit certificate to formally close the 2020/21 audit.

As for 2020/21, we anticipate a significant delay before we will be able to issue our audit certificate for 2021/22. This is because NAO are unable to confirm that the PFCC and CC will not be selected for additional procedures as a sampled component. The NAO timetable is to report on WGA for 2021/22 by the end of March 2024, so we anticipate being able to issue our audit certificate for 2021/22 in March 2024.

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Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audits were conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audits is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the PFCC and CC and whether they give a true and fair view of the PFCC and CC's financial position as at 31 March 2021 and 31 March 2022 and of the financial performance for the years then ended. Our audit reports, issued on 19 August 2022 and 30 November 2022 gave unqualified opinions on the financial statements for the year ended 31 March 2021 and the year ended 31 March 2022 respectively.

Our Audit Completion Reports, presented to the Joint Independent Audit Committee on the 15 March 2022 (2020/21) and 29 November 2022 (2021/22) provide further details of the findings of our audits on the financial statements. This includes our conclusions on the identified audit risks and areas of management judgement, internal control recommendations and audit misstatements identified during our audits.

Qualitative aspects of the PFCC and CC's accounting practices

We reviewed the PFCC and CC's accounting policies and disclosures and concluded they complied with the 2020/21 and 2021/22 Code of Practice on Local Authority Accounting respectively, appropriately tailored to the PFCC and CC's circumstances.

For both financial years, the quality of the draft financial statements were good, as were supporting working papers.

Significant difficulties during the audit

During the course of each audit we did not encounter any significant difficulties and we had the full co-operation of management.

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Section 03:

Commentary on VFM arrangements

3. Commentary on VFM arrangements

Overall summary



3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the PFCC and CC have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the PFCC and CC plans and manages their resources to ensure they can continue to deliver its services



Governance - How the PFCC and CC ensures they make informed decisions and properly manage their risks



Improving economy, efficiency and effectiveness - How the PFCC and CC uses information about their costs and performance to improve the way they manage and deliver their services

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the PFCC and CC have in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

We outline the risks that we have identified and the work we have done to address those risks on page 13.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the PFCC and CC. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**
We make these recommendations for improvement where we have identified a significant weakness in the PFCC and CC's arrangements for securing economy, efficiency and effectiveness in their use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations**
We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

To provide further context to this work we outline on the following pages the different roles of the PFCC and CC, and also set out the role of HMICFRS.

The Police, Fire and Crime Commissioner has the same responsibilities as a Police and Crime Commissioner, however in addition, the PFCC also sets the fire and rescue objectives for their area, are responsible for the fire and rescue service budget and appoint and dismiss the chief fire officer. The following pages focus on the Police and Crime Commissioner responsibilities. We have reported separately on the fire audit.

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3. VFM arrangements – Overall summary

Role of the Police, Fire and Crime Commissioner

We use key extracts from the Association of Police and Crime Commissioners (APCC) website to explain the role and key accountabilities:

The role of the Police and Crime Commissioner (PCC) is to be the voice of the people and hold the police to account. They are responsible for the totality of policing.

PCCs aim to cut crime and deliver an effective and efficient police service within their police force area. They are elected by the public to hold Chief Constables and the force to account, making the police answerable to the communities they serve.

PCCs ensure community needs are met as effectively as possible and are improving local relationships through building confidence and restoring trust. They work in partnership across a range of agencies at local and national level to ensure there is a unified approach to preventing and reducing crime.

- Under the terms of the Police Reform and Social Responsibility Act 2011, PCCs must:
- secure efficient and effective police for their area.
- appoint the Chief Constable, hold them to account for running the force, and if necessary, dismiss them.
- set the police and crime objectives for their area through a police and crime plan;
- set the force budget and determine the precept;
- contribute to the national and international policing capabilities set out by the Home Secretary; and
- bring together community safety and criminal justice partners, to make sure local priorities are joined up.

Further detail can be found on their website: <https://apccs.police.uk/role-of-the-pcc/>

Role of the Chief Constable

We use key extracts from the College of Policing website to explain the role and key accountabilities of the Chief Constable using their Professional Role Profile for a Chief Constable:

Role Purpose

The Chief Constable has overall responsibility for leading the Force, creating a vision and setting direction and culture that builds public and organisational confidence and trust, and enables the delivery of a professional, effective and efficient policing service.

Key Accountabilities

- Set and ensure the implementation of organisational and operational strategy for the Force, having due regard to the Police and Crime Plan and Strategic Policing Requirement and any wider plans and objectives, in order to provide an effective and efficient policing service that meets current and future policing demands.
- Develop a mutually productive strategic relationship with the Police and Crime Commissioner in line with the requirements of the Policing Protocol, whilst fulfilling all statutory and legal obligations as Corporation Sole.
- Develop and maintain governance arrangements and processes within the force, to ensure effective decision making and appropriate action at all levels/tiers of the organisation.
- Lead the Force, communicating a clear direction, setting organisational culture and promoting values, ethics and high standards of professional conduct to enable an effective and professional service.
- Lead, inspire and engage the Chief Officer Team; setting and role modelling approaches to a workforce culture that promotes wellbeing, facilitates impactful professional development and performance management to create empowered teams that effectively enable the achievement of the Force vision and goals.
- Hold accountability for Force financial management and determine functional budgets within the agreed framework as issued by the Police and Crime Commissioner, to ensure the effective use of public spending and maximise value for money.
- Fulfil the authorising responsibilities of a Chief Constable e.g. authorisation of intrusive surveillance and maintain operational oversight, holding accountability for effective, compliant policing responses, in order to protect the public and further develop the Force's operational strategies

3. VFM arrangements – Overall summary

Role of the Chief Constable (continued)

- Lead and command the operational policing responses on occasion, in the most high risk and high profile instances, in order to protect the public and ensure an appropriate and effective response.
- Advise national bodies such as COBR on matters of public safety and national security to contribute to effective decision making that protects the public from serious threat and upholds the law.
- Develop and maintain strategic relationships with local, regional and national partners, effectively influencing and collaborating to contribute to improvements and change in the broader operating context and enable the achievement of the Force objectives.
- Represent the Force at a local, regional and national level to the public, media and other external stakeholders to promote visibility, connect with the public and build confidence in policing.
- Lead national thinking, policy and guidance within an area of specialism to enable the continuous improvement of effective policing practice.
- Create and drive a culture of development, change and innovation to ensure enhanced productivity, value for money and continuous improvement in evidence based policing.
- Play an active role in national decision making on the development of the Police Service to enable the effective co-ordination of operations, reform and improvements in policing and the provision of value for money.

Further detail can be found on the College of Policing website:

<https://profdev.college.police.uk/professional-profile/chief-constable/#:~:text=The%20Chief%20Constable%20has%20overall,effective%20and%20efficient%20policing%20service.>

Role of HMICFRS

We use key extracts from the HMICFRS website to explain the work of this independent inspectorate:

For over 160 years, HM Inspectorate of Constabulary independently inspected and reported on the efficiency and effectiveness of police forces – in the public interest.

In summer 2017, HMIC took on inspections of England’s fire and rescue services, inspecting and reporting on their efficiency, effectiveness and people.

We ask the questions that we believe the public wish to have answered, and publish our findings, conclusions and recommendations. We use our expertise to interpret the evidence and make recommendations for improvement.

We provide authoritative information to allow the public to compare the performance of their police force and fire and rescue service against others. We also routinely monitor the performance of police forces in England and Wales.

At HMICFRS, we inspect, monitor and report on the efficiency and effectiveness of the police and FRSs with the aim of encouraging improvement.

By providing accessible information on the performance of forces and FRSs, we allow their public, and peers, to see how they are doing. This will place pressure on those forces and FRSs requiring improvement in aspects of policing and fire and rescue to raise their game.

We will always try to see policing and fire and rescue through the public’s eyes. We will use consumer ‘watchdog’ tactics, such as mystery shopping, and ask the public, in surveys, what they think about policing and fire and rescue and where they want to see improvements.

Our reports are clear, jargon-free, accessible, measured, objective, statistically reliable and authoritative.

We also continue to provide high-quality professional advice to the police and FRSs, using experienced officers and other subject-matter experts to identify the best practice from which all forces and FRSs can learn to improve their performance. We encourage operational excellence and a good deal for the public in terms of value for money.

We carry out many police force and fire and rescue service inspections and visits on a regular and rolling basis, and publish our findings on this website. Our reports on broad policing and fire and rescue themes and specific subjects – from terrorism and serious organised crime to custody arrangements – can all be found in the [publications section](#).

Further detail can be found on the HMICFRS website:

<https://www.justiceinspectors.gov.uk/hmicfrs/about-us/what-we-do/>

3. VFM arrangements – Overall summary

Summary

The Police and Crime Commissioner has a key role in working with their communities to set the strategic direction for policing, to appoint the Chief Constable and hold them and the Force to account, to set the Force budget and the precept for raising council tax.

The Chief Constable has considerable autonomy and operational independence but does need to work effectively with the Police and Crime Commissioner and is accountable to the Police and Crime Commissioner for financial management, the effective use of public spending and maximisation of value for money.

HMICFRS provide an independent inspection of police forces, but this does not extend to the work of the Police and Crime Commissioner.

Our assessment of North Yorkshire Police

The 2021/22 HMICFRS inspection report on the Chief Constable / Force has been subject to a HMICFRS (Police Efficiency, Effectiveness and Legitimacy) PEEL inspection relating to 2021/22, the report on the inspection was published in March 2023.

The report considered the service across nine areas of policing, of which 8 are given scores. The Force was scored as 'good' in one area, 'adequate' in two areas, 'requires improvement' in four areas and 'inadequate' in one area.

HMICFRS raised a specific cause for concern in that the Chief Constable / Force failed to provide enough oversight of its enabling functions and does not have effective workforce planning and performance management in place. HMICFRS recommended that the Chief Constable should:

- make sure that senior leaders have effective oversight of the force's enabling services and the current challenges associated with capability;
- develop an effective workforce plan so it can provide a service that meets the policing needs of the community, now and in the future; and
- develop and align departmental operational and strategic plans that are informed by accurate information and a detailed performance framework.

In our view, HMICFRS's concerns about oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework represent a significant weakness in arrangements in relation to how the Chief Constable evaluates the services provided to assess performance and identify areas for improvement under the Economy, Efficiency and Effectiveness criterion in respect of the 2021/22 financial year.




HMICFRS' concerns around the Chief Constable's progress also represent an issue for the Police, Fire and Crime Commissioner who is elected by the public to hold the Chief Constable and the Force to account.

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

As described on page 4, in this report on value for money arrangements we are issuing a single report covering both the year ended 31 March 2021 and the year ended 31 March 2022. Any comments in the commentary that follows covers both financial years, except where it specifically states that an issue relates to one particular year. The identified significant weakness and recommendation, for example, relates specifically to 2021/22 and does not apply to 2020/21.

3. VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	16 - 18	No	No	No
 Governance	19 - 21	No	No	No
 Improving economy, efficiency and effectiveness	22 - 24	Yes, but only in relation to 2021/22 – see risk 1 on pages 15	Yes, but only in relation to 2021/22 – see recommendation on pages 26 and 27	No

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Identified risk of a significant weakness in arrangements



3. VFM arrangements – Identified risk of a significant weakness in arrangements

Risks of significant weaknesses in arrangements

We have outlined below the risk of a significant weaknesses in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to that risks. The risk relates only to the 2021/22 financial year and arises as a result of the HMICFRS inspection report for 2021/22 published in March 2023. We did not identify any risks of significant weaknesses in arrangements relating to 2020/21.

Risk of significant weakness in arrangements	Work undertaken and the results of our work
<p>1 2021/22 HMICFRS Police effectiveness, efficiency and legitimacy (PEEL) Inspection Report Improving economy, efficiency and effectiveness</p> <p>The service was subject to inspection by HMICFRS in 2021/22, the report on the inspection was published in March 2023.</p> <p>The report considered the service across nine areas of policing, of which 8 are given scores. The Force was scored as 'good' in one area, 'adequate' in two areas, 'requires improvement' in four areas and 'inadequate' in one area.</p> <p>HMICFRS raised a cause for concern linked to the inadequate area.</p> <p>In our view, the area considered by the inspection as inadequate aligns with the improving economy, efficiency and effectiveness and there is a risk that the inspection findings are representative of a significant weakness in arrangements in this criteria.</p>	<p>Work undertaken</p> <p>To establish whether the findings of the 2021/22 HMICFRS Inspection report provide evidence of a significant weakness in arrangements, we have considered the findings in the 2021/22 inspection report, discussed the inspection outcomes with the MHICFRS inspection, and discussed the actions being undertaken to address the inspection findings with management.</p> <p>Results of our work</p> <p>Our work to address this risk has identified one significant weakness in arrangements, this is covered in further detail on pages 26 and 27 of this report. In this section we have provided a summary of the findings and conclusions from our work.</p> <p>The HMICFRS Inspection Report in March 2023 identified one area where performance was considered to be 'Inadequate' for North Yorkshire Police. This related to 'good use of resources'.</p> <p><i>Good used of resources –Strategic planning, organisational management and value for money</i></p> <p>The key findings from the report highlight concerns that it failed to provide enough oversight of its enabling functions and does not have effective workforce planning and performance management in place.</p> <p>HMICFRS recommended that within three months the force should:</p> <ul style="list-style-type: none"> • make sure that senior leaders have effective oversight of the force's enabling services and the current challenges associated with capability; • develop an effective workforce plan so it can provide a service that meets the policing needs of the community, now and in the future; and • develop and align departmental operational and strategic plans that are informed by accurate information and a detailed performance framework.. <p><u>In our view, HMICFRS's concerns about oversight of enabling services and the lack of effective workforce planning and performance management represent a significant weakness in arrangements in relation to how the body evaluates the services it provides to assess performance and identify areas for improvement under the relation to Economy, Efficiency and Effectiveness criterion. Further details on the identified significant weakness and our recommendation is included on pages 26 and 27 of this report. There is a separate significant weakness and recommendation for the Chief Constable and the Police, Fire and Crime Commissioner.</u></p> <p>In the report the inspector does comment that the leadership team has accepted and responded quickly to address the issues that have been identified. The leadership team did not wait for the report to be published to take action.</p>

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Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

How the PFCC and CC ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them.

The force identifies potential financial pressures through its business planning process. The business planning process integrates service plans, the Force Management Statement (FMS) and business plans. The planning process follows an annual cycle. In April each year a refresh is undertaken of each function's business plan, the refresh includes predictive and scenario modelling for the FMS, of changes in demand and the impact this has on service provision, service delivery models and funding requirements. By September, draft costed business plans are developed, these consider the broader impact on policing and identify any potential benefits of changes. In November, the business plans are considered as part of the budget setting process and consideration of the required precept level.

National, regional, and local priorities and pressures are identified as part of the planning process and built into service, business and financial plans. The planning process includes engagement from all levels of the force and EnableNY which enables all risks to be considered.

The output of the financial planning process is the annual revenue and capital budget and the Medium-Term Financial Plan (MTFP). These are presented to the Executive Board in February of each year. The MTFP covers a period of 5 years. Financial plans are approved by the Police, Fire and Crime Commissioner.

In year financial monitoring allows for any unexpected financial pressures to be considered and built into the budget for the year. Longer term identified pressures are fed into the annual business planning process.

The published budget and MTFP for 2020/21 to 2023/24 and 2021/22 to 2024/25 include details of the assumptions underpinning the plans. We have reviewed these assumptions and found them to be reasonable. A statement from the Chief Finance Officer in relation to the estimates and assumptions and the adequacy of the reserves position is provided.

A balanced budget was approved for 2020/21 which was underpinned by a £202k draw on reserves and an efficiency and savings target of £2,457k. The MTFP similarly forecast balanced budgets for the coming 3 years to 2023/24 including a contribution to reserves of £63k each year, and Efficiency and Savings Targets for the

years 2021/22 to 2023/24 of £3,330k, £3,461k and £3,078k respectively. The outturn position for 2020/21 was an underspend of £4,027k, with a contribution to reserves of £1,110k. Efficiency and Savings Targets were removed from forecasts in Q3 however the underspend arose largely as a result of savings on supplies and services expenditure, as well as there being an increased number of staff vacancies.

A balanced budget was approved for 2021/22, this based on a draw on reserves of £293k. The MTFP continued to forecast balanced budgets for 2022/23 to 2024/25 with draws on reserves of £174k, £7k and a contribution in the final year of £30k. The outturn position for 2021/22 was an underspend of £2,503k with a draw on reserves of £691k. The outturn position was achieved via a combination of increased income and reduced expenditure.

How the PFCC and CC plans to bridge its funding gaps and identifies achievable savings

Funding gaps are identified as part of the business planning process. The financial plan is updated for service changes, potential investment, and inflationary pressures, as well as forecast income. There is an Investment and Efficiency Board in place, the Board's purpose includes reviewing, prioritising, approving, and monitoring delivery of investment programmes including growth, unavoidable pressures and enabling service transformation. The Board is also responsible for reviewing, assessing impact, approving, and monitoring delivery of the savings programme. The Board will prioritise identified investments from the planning process and present these at Executive Board for final approval. This is completed alongside considering opportunities for savings and efficiencies.

The financial planning process includes a review of the overall reserves balances to ensure reserves are maintained at the level required by the reserves policy. The MTFP includes the planned use of reserves, these reserves having previously been set aside for those specific purposes.

Monthly budget monitoring arrangements include a review of progress on savings plans alongside progress against budget. Monthly monitoring is reported to the Investment And Efficiency Group and performance reported quarterly to the Executive Board. Monitoring allows for the identification of savings which are not being delivered and also of additional cost pressures which may lead to further funding gaps.

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria (continued)

How the PFCC and CC plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

The Police and Crime Plan 2017/21 set out the North Yorkshire Police, Fire and Crime Commissioner’s vision, mission, values and aims for the force up to 2021. The vision being that by 2021 North Yorkshire Police will be synonymous with exemplary service, in the round. The Plan sets out 4 key priorities: Caring about the Vulnerable, Ambitious Collaboration, Reinforcing Policing, and Enhancing the Customer Experience. The plan is developed following engagement with the community as well as staff within the force. An updated plan was published for the period 2022/25, under the 2022/25 plan the Police, Fire and Crime Commissioner has identified four key principles: Caring about the vulnerable, Ambitious Collaboration, Realising our potential and Enhancing our service for the public. The four principles are supported by 5 priorities and with the planned outcome of each priority also being set out. Page 19 of the 2017/21 plan set out the financial resources to be used to deliver the plan, including the sources of funding.

The business planning and Force Management Statement (FMS) processes identify where either knowledge gathering, investment or change is required to enhance services to communities, keep people safe, feeling safe and support delivery of the police and Crime Plan. Two key priority areas have been identified as a result of these processes, this being the Control Strategy themes and Early Action Together model. These areas are linked to the 12 chapters covered in the FMS. The priority areas are the focus of the force’s service plans with activities, programmes, projects and departmental priorities being aligned to demonstrate contribution to supporting and delivering these actions. The approach ensures that all plans, whether financial, resources or other have the same intended outcome, that being to support delivery or the force’s priorities.

How the PFCC and CC ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

The budget and Medium-Term Financial Plan (MTFP) are driven by the workforce plan and modelling. Modelling includes the delivery of the Uplift Target for Officer numbers as well as delivery of EnableNY collaboration staffing models. The planning process drives the workforce plan. The process ensures that all plans are aligned. The preparation of the Force Management Statement (FMS) includes a confidence assessment of the force’s ability to meet its current and future demand, and in doing so identified the changes that are required. The confidence assessment is based on capacity, capability, tools/technology and future infrastructure requirements to meet future demand taking into account existing and proposed plans. This is mirrored in costed service plans.

The FMS includes a chapter on finance. This chapter outlines the force’s current financial position and links to workforce, capital and investment plans. The MTFP includes both revenue and capital budgets for the coming year and for the MTFP period. Review of the MTFP shows that the capital budget is forecast for the same period as the revenue MTFP.

The Treasury Management Strategy, Annual Investment Strategy, Capital Strategy, Minimum Revenue Provision Strategy and Prudential Indicators are also updated on an annual basis in line with the budget setting process. These take account of the investment plans identified in the MTFP.

How the PFCC and CC identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

The Chief Finance Officer includes a note in the annual budget and MTFP in relation to the Robustness of Estimates and Adequacy of Financial Reserves Advice which the PFCC is asked to note along with approving the Reserves Strategy. The Reserves Strategy includes a projection of the level of reserves over the course of the MTFP based on the planned contributions and usage included in the MTFP. Total useable reserves at 31 March 2021 were £19.5m and at 31 March 2022 £25.4m. The MTFP includes a draw on reserves however that draw is very small.

Demand drivers are monitored as part of the Force Management Strategy (FMS) process which ensures that unexpected changes are identified. The FMS process also includes scenario planning and mapping so that a range of potential outcomes and their impact are considered.

There are monthly financial monitoring arrangements in place with reporting to the Chief Officer Team (COT) via the Investment and Efficiency Board. Reporting includes variance analysis and consideration of recovery options where necessary. In addition, financial performance is reported on a quarterly basis to the Executive Board.

Based on the considerations above, we have not identified a significant weakness in the PFCC’s and CC’s arrangements in relation to financial sustainability.

3. Commentary on VFM arrangements

Governance

How the body ensures that it makes informed decisions and properly manages its risks



3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

How the PFCC and CC monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

The PFCC and CC have a Corporate Governance Framework in place. The Annual Governance Statement (AGS) sets out how the PFCC and CC have complied with the Framework during the year. As part of our audit procedures, we considered the AGS and confirmed that it was consistent with our understanding of the arrangements in 2020/21 and 2021/22.

There is a Risk and Assurance Board in place which is responsible for overseeing and driving risk management in the organisation. There are Principal and Force Risk Registers in place, each risk has a lead attached and a Red, Amber, Green (RAG) rating is given to each risk. The risk registers are reviewed at Risk and Assurance Board and updates provided to each quarterly Joint Independent Audit Committee (JIAC) meeting and to Executive Board.

The PFCC and CC engage RSM for the provision of internal audit services. The annual internal audit plan is risk based, internal audit engage with management, the PFCC and CC, the Risk and Assurance Board and Joint Independent Audit Committee (JIAC). JIAC receive internal audit reports throughout the year which summarise the findings from each internal audit assignment and an update of progress against plan. Through our attendance at JIAC we have witnessed challenge presented to management based on the findings of the reports and where agreed actions have not been completed in line with agreed timescales.

The Head of Internal Audit Opinions for 2020/21 and 2021/22 were that the organisation has an adequate and effective framework for risk management, governance, and internal control. However, their work has identified further enhancements to the framework of risk management, governance, and internal control to ensure that it remains adequate and effective. The Head of Internal Audit Opinion drew attention to findings arising from reviews in year with the PFCC and CC opting to include these in their Annual Governance Statement.

How the PFCC and CC approaches and carries out its annual budget setting process

The budget setting process runs from September to January, with the budget being submitted for approval by the Executive Board in February each year. Budget proposals are developed as part of an integrated planning approach which involves engagement at all levels of the organisation. The planning process considers what the force needs to deliver going forward, what their current capabilities and capacity are and identifies where investment is required. The planning process included scenario planning and modelling, and identification of the risks to the organisation's finances and of the sensitivity of the assumptions used to prepare the budget.

How the PFCC and CC ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

Budget monitoring takes place on a monthly basis, in line with the Scheme of Delegation and Standing Orders. Budget monitoring begins with budget holders reviewing budget monitoring reports in conjunction with finance staff, variances and the reasons are reviewed. Monthly reports and the variance analysis are received by departmental senior management teams, and by the Investment and Efficiency Board (I&E Board). The I&E Board also receive recovery options where required. Quarterly budget monitoring and forecasting are presented to the Executive Board.

How the PFCC and CC ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

Decision making and delegated responsibilities are set out in the Corporate Governance Framework. This includes the Scheme of Delegation, Standing Orders and Contract Procedure Rules. Service plans are refreshed as part of the business planning process and with this predictive analytics and scenario testing is undertaken in order to inform the Force Management Statement (FMS). The FMS process identifies potential gaps in meeting future demand and informs future service requirements. This planning cycle supports the evidence base for costed business cases in preparation for budget setting. Business cases are reviewed on a monthly basis at the Change Board.

Change activity is monitored via the Change Pipeline. Change activities are categorised as transformational, transitional, or business as usual (BAU). Transformational and transitional change initiatives are required to go through the Change Board governance arrangements for approval and monitoring purposes which includes reports of the benefits to be obtained from the changes. Exceptions are scrutinised and challenged via the Chief Finance Officers of the OPFCC and CC.

Oversight Level Management Information is presented to the Risk and Assurance Board and to the Joint Independent Audit Committee to inform challenge.

We have reviewed minutes and reports presented to the Joint Independent Audit Committee, Executive Board and Investment & Efficiency Board and have not identified any evidence of significant weakness in arrangements.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

How the PFCC and CC monitors and ensures appropriate standards are in place

The Corporate Governance Framework sets out how the Commissioner and Chief Constable will jointly and separately govern the organisation. Central to the Corporate Governance Framework is the Code of Corporate Governance. The Code of Corporate Governance sets out how the Commissioner and Chief Constable conduct their organisations in accordance with the Statement of Corporate Governance. The Code describes the strategies, arrangements, instruments and controls adopted to ensure good governance and is consistent with the 7 Nolan principles of good governance. The Statement of Corporate Governance details the key roles of the Commissioner, Deputy Commissioner, Chief Constable and Chief Finance Officers. All officers are required to abide by the Corporate Governance Framework.

The Corporate Governance Framework is supported by the Scheme of Delegation, standing orders and financial regulations, and a full suite of policies and procedures.

Senior Management are required to complete annual declarations of interest with a register of interests being held. Declared interests of the Commissioner are published on the PFCC website. Staff are subject to vetting on recruitment and refreshed regularly. There is also a Professional Standards Department (PSD) which monitors compliance and manages matters of non-compliance. Related party relationships and transactions are disclosed in the annual statement of accounts. We have considered these accounting disclosures as part of our work on the financial statements including comparing them to declaration of interest forms. This work did not identify any significant weaknesses in arrangements.

The Annual Governance Statement (AGS) is published and reviews the effectiveness of the Governance Framework. We review the AGS as part of our work on the financial statement audit. Our review of the AGS did not identify any significant weaknesses in arrangements.

Based on the considerations above, we have not identified a significant weakness in the PFCC's and CC's arrangements in relation to the governance criteria.

3. Commentary on VFM arrangements

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

How financial and performance information has been used to assess performance to identify areas for improvement

We have reviewed financial performance reports presented to the Executive Board and Investment and Efficiency Board which reported progress against budget and provided a forecast outturn position. The reports provide a summary of the financial performance, detailing significant variances against budget and providing explanations of the causes. Our review did not identify a weakness in financial performance reporting arrangements.

The Business planning process and Force Management Statement cycle include a review of performance including predictive modelling and data analytics. This process along with the refresh of service plans includes an assessment of how the force has performed. This performance monitoring is undertaken on an annual basis. Weekly performance reporting is provided the Chief Officer Team.

Assurance activities also provide performance monitoring on particular areas of the organisation, this being via Internal Audit and inspection outcomes from HMICFRS. Business Insights provide service improvement reviews on an identified risk-prioritised basis to explore factors that might impact upon and improve the effective and efficient delivery of services to communities. This includes demand, capabilities, capacity and resourcing and also seek to identify gaps in operational delivery, mitigate risks of operational failure and/or develop the organisational understanding of an area of business.

How the PFCC and CC evaluates the services it provides to assess performance and identify areas for improvement

The Force Management Statement (FMS) process focusses on how the force is meeting its current demand and this includes an assessment of its performance with particular reference to capacity, capability, assets, and infrastructure. The process feeds into service delivery plans by identifying improvements that are required. The force also use a suite of dashboards providing performance information to functional leads.

The Force is subject to inspection by His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). The Force was subject to inspection in 2021/22 with the Police Efficiency, Effectiveness and Legitimacy (PEEL) inspection report being published in March 2023. The report rated the Force as follows.

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Treatment of the public	Preventing crime	Responding to the public	Good use of resources
		Managing offenders	Investigating crime	
			Protecting vulnerable people	
			Developing a positive workplace	

The inspection also reviewed how effective a service the Force gives to victims of crime. However, a graded judgement is not made in this area.

The inadequate rating for good use of resources was issued in respect of strategic planning, organisation management and value for money. HMICFRS raised a cause for concern in that it failed to provide enough oversight of its enabling functions and did not have effective workforce planning and performance management in place.

We considered the findings of the inspection report on page 15 of this report.

In our view the findings from the inspection report in relation to good use of resources represent a significant weakness in arrangements. Further details on the identified significant weakness and our recommendation is included on pages 26 and 27 of this report. There is a separate significant weakness and recommendation for the Chief Constable and the Police, Fire and Crime Commissioner.

3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

How the PFCC and CC ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve

There are many examples of partnership working in a variety of functions within the Force. Partnerships and other commissioned services by the Office of the PFCC are subject to grant and partnership agreements that specify the expected outcomes and are monitored to ensure delivery. The budget includes a standalone allocation for partnerships and commissioned services and also provides support to a number of local charities and groups.

Regional collaborations for the provision of policing services between North Yorkshire Police, South Yorkshire Police, Humberside Police and West Yorkshire Police are in place. With a Regional Collaboration Board responsible for governance of the arrangements. A Lead Force model has been adopted for each functional area of regional collaboration, the OPCC for Humberside has lead force responsibility for underwater search services, OPCC for South Yorkshire for procurement & stores and the OPCC for West Yorkshire for serious and organised crime, scientific support, collision investigation and the prison intelligence unit. Collaboration agreements are also in place between North Yorkshire Police, Durham Police and Cleveland Police for the provision of legal services via Evolve.

There is increased collaboration with North Yorkshire Fire and Rescue through EnableNY. EnableNY provide shared financial, people, estates, technology, business design and assurance services to support North Yorkshire Police, North Yorkshire Fire and Rescue Service and the Office of the Police, Fire and Crime Commissioner. There is a collaboration agreement in place, and a service catalogues have been developed to clearly set out the services that are available and also include service standards which performance can be monitored against. The Chief Finance Officer role is also shared between The PCC for Cleveland and the PFCC for North Yorkshire.

In addition to local and regional collaboration agreements there are also a number of national collaboration arrangements in place.

Where the PFCC and CC commissions or procures services, how the body ensures that this is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits

The Corporate Governance Framework include a scheme of delegation standing orders and contract procedure

rules which form the standard by which procurement activity should take place. Contract management arrangements are in place to ensure that contracts are monitored. Procurement is provided via the EnableNY Procurement Team, staff on the team are Chartered Institute of Procurement and Supply (CIPS) qualified. For complex procurement in excess of £50k the Yorkshire and Humber Regional Procurement Service is used. Procurement frameworks are in place for procurement of fleet and aviation provision.

Procurement procedures are subject to regular review by internal audit. In 2020/21 a review was undertaken of procurement with reasonable assurance being provided.

As noted above, we have identified a significant weakness in the arrangements in place in relation to improving economy, efficiency and effectiveness based on the findings from the HMICFRS PEEL 2021/22 inspection report. We have highlighted the significant weakness in arrangements and made a recommendation for improvement on pages 26 and 27 of this report. There is a separate significant weakness and recommendation for the Chief Constable and the Police, Fire and Crime Commissioner.

We have not identified any other significant weaknesses in arrangements in relation to the improving economy, efficiency and effectiveness criterion.

3. Commentary on VFM arrangements

Identified significant weakness in arrangements and our recommendation in relation to 2021/22 only



3. VFM arrangements – Current year significant weaknesses and recommendations

Identified significant weaknesses and recommendation for improvement made in the relation to 2021/22 – Chief Constable

As a result of our work, we have identified a significant weakness in the PFCC and CC’s arrangements to secure economy, efficiency and effectiveness in its use of resources. The identified weakness and recommendation for the Chief Constable is outlined in the table below. As described on page 15, we considered the most recent HMICFRS PEEL inspection report for 2021/22 which was published in March 2023. In our view the findings of the inspection report represent a significant weakness in arrangements in relation to the 2021/22 audit only. There are no identified significant weaknesses in relation to the 2020/21 audit year.

Identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p>1 2021/22 HMICFRS PEEL Inspection Report</p> <p>Improving economy, efficiency and effectiveness</p> <p>The 2021/22 HMICFRS inspection report on the Chief Constable and the Force was published in March 2023.</p> <p>HMICFRS raised a specific cause for concern that the Chief Constable had failed to provide sufficient oversight of enabling services and did not have an effective workforce plan or performance management in place.</p> <p>HMICFRS recommended that the Chief Constable should:</p> <ul style="list-style-type: none"> • make sure that senior leaders have effective oversight of the force’s enabling services and the current challenges associated with capability; • develop an effective workforce plan so it can provide a service that meets the policing needs of the community, now and in the future; and • develop and align departmental operational and strategic plans that are informed by accurate information and a detailed performance framework. <p>In our view, HMICFRS’s concerns about oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework represent a significant weakness in arrangements in relation to how the Chief Constable evaluates the services provided to assess performance and identify areas for improvement under the Economy, Efficiency and Effectiveness criterion in respect of the 2021/22 financial year.</p>	<p>Improving economy, efficiency and effectiveness</p>	<p>We recommend that the Chief Constable should address the cause for concern in relation to oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework and implements the recommendations made in the HMICFRS inspection report.</p>	<p>We considered the most recent HMICFRS PEEL inspection report for 2021/22 which was published in March 2023. The report comments that the Force leadership team has accepted and responded quickly to address the issues that have been identified. The leadership team did not wait for the report to be published to take action.</p>	<p>In 2021/22 there was a significant weakness in arrangements in relation to oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework.</p>

3. VFM arrangements – Current year significant weaknesses and recommendations

Identified significant weaknesses and recommendation for improvement made in the relation to 2021/22 – Police, Fire and Crime Commissioner

As a result of our work, we have identified a significant weakness in the PFCC and CC’s arrangements to secure economy, efficiency and effectiveness in its use of resources. The identified weakness and recommendation for the Police, Fire and Crime Commissioner is outlined in the table below. As described on page 15, we considered the most recent HMICFRS PEEL inspection report for 2021/22 which was published in March 2023. In our view the findings of the inspection report represent a significant weakness in arrangements in relation to the 2021/22 audit only. There are no identified significant weaknesses in relation to the 2020/21 audit year.

Identified significant weakness in arrangements	Reporting criteria	Recommendation for improvement	Our views on the actions taken to date	Overall conclusions
<p>1 2021/22 HMICFRS PEEL Inspection Report</p> <p>Improving economy, efficiency and effectiveness</p> <p>The 2021/22 HMICFRS inspection report on the Chief Constable and the Force was published in March 2023. HMICFRS raised a specific cause for concern that the Chief Constable had failed to provide sufficient oversight of enabling services and did not have an effective workforce plan or performance management in place.</p> <p>HMICFRS recommended that the Chief Constable should:</p> <ul style="list-style-type: none"> • make sure that senior leaders have effective oversight of the force’s enabling services and the current challenges associated with capability; • develop an effective workforce plan so it can provide a service that meets the policing needs of the community, now and in the future; and • develop and align departmental operational and strategic plans that are informed by accurate information and a detailed performance framework. <p>HMICFRS’ concerns around the Chief Constable’s progress also represent an issue for the Police, Fire and Crime Commissioner (PFCC) who is elected by the public to hold the Chief Constable and the Force to account, as the PFCC’s oversight of the Chief Constable did not identify or address these weaknesses prior to HMICFRS’s inspection.</p> <p>In our view, HMICFRS’s concerns about oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework represent a significant weakness in arrangements in relation to how the PFCC evaluates the services provided to assess performance and identify areas for improvement under the Economy, Efficiency and Effectiveness criterion in respect of the 2021/22 financial year.</p>	<p>Improving economy, efficiency and effectiveness</p>	<p>We recommend that the Police, Fire and Crime Commissioner monitors and reports on the progress made by the Chief Constable to address the cause of concern in relation to oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework reported by HMICFRS and ensure that the Chief Constable implements the recommendations made in the inspection report.</p>	<p>We considered the most recent HMICFRS PEEL inspection report for 2021/22 which was published in March 2023. The report comments that the Force leadership team has accepted and responded quickly to address the issues that have been identified. The leadership team did not wait for the report to be published to take action.</p>	<p>In 2021/22 there was a significant weakness in arrangements in relation to oversight of enabling services, the lack of effective workforce planning and the need to improve the performance framework.</p>

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers.

The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the NAO in respect of Whole of Government Accounts consolidation data

The NAO, as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data and to carry out certain tests on the data. At the time of preparing this report we have completed the work and reported to the group auditor in line with their instructions.

On the agreement and finalisation of this report, we will issue an audit certificate to formally close the 2020/21 audit.

As for 2020/21, we anticipate a significant delay before we will be able to issue our audit certificate for 2021/22. This is because NAO are unable to confirm that the PFCC will not be selected for additional procedures as a sampled component. The NAO timetable is to report on WGA for 2021/22 by the end of March 2024, so we anticipate being able to issue our audit certificate for 2021/22 in March 2024.

4. Other reporting responsibilities and our fees

Fees for work as the Police, Fire and Crime Commissioner and Group auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Joint Independent Audit Committee in March 2021 (2020/21) and June 2022 (2021/22). Having completed our work for the 2020/21 and 2021/22 financial year, we can confirm that our final fees are as follows:

Area of work	2021/22 fees	2020/21 fees	2019/20 fees
Planned fee in respect of our work under the Code of Audit Practice	£24,971	£24,971	£24,971
Recurring increases in the base audit fee arising from regulatory pressures (recurring, as reported in the 2019/20 audit, with the fee uplifted by the PSAA 25% increase in rates in subsequent years)	£6,253	£6,253	£5,002
Additional fees in respect of the new VFM approach (recurring, the new approach was adopted from the 2020/21 audit)	£8,000	£8,000	-
Additional fees in respect of new ISA540 requirements in relation to Accounting estimates and related disclosures (recurring from the 2020/21 audit)	£1,750	£1,750	-
Additional fees in respect of 2019/20 specific issues	-	-	£2,052
Total fees	£40,974	£40,974	£32,025

Additional fees are subject to Public Sector Auditor Appointments (PSAA) approval. Amounts are excluding VAT.

Fees for other work

We confirm that we have not undertaken any non-audit services in either 2020/21 or 2021/22.

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4. Other reporting responsibilities and our fees

Fees for work as the Chief Constable auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Joint Independent Audit Committee in March 2021 (2020/21) and June 2022 (2021/22). Having completed our work for the 2020/21 and 2021/22 financial year, we can confirm that our final fees are as follows:

Area of work	2021/22 fees	2020/21 fees	2019/20 fees
Planned fee in respect of our work under the Code of Audit Practice	£11,550	£11,550	£11,550
Recurring increases in the base audit fee arising from regulatory pressures (recurring, as reported in the 2019/20 audit, with the fee uplifted by the PSAA 25% increase in rates in subsequent years)	£2,950	£2,950	£2,360
Additional fees in respect of the new VFM approach (recurring, the new approach was adopted from the 2020/21 audit)	£5,000	£5,000	-
Additional fees in respect of new ISA540 requirements in relation to Accounting estimates and related disclosures (recurring from the 2020/21 audit)	£750	£750	-
Additional fees in respect of 2019/20 specific issues	-	-	£1,069
Total fees	£20,250	£20,250	£14,979

Additional fees are subject to Public Sector Auditor Appointments (PSAA) approval. Amounts are excluding VAT.

Fees for other work

We confirm that we have not undertaken any non-audit services in either 2020/21 or 2021/22.

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

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