Independent auditor's report to the Chief Constable of Northamptonshire

Audit completion

Qualified opinion on the financial statements

In our auditor's report, issued on 26 February 2026, for the Chief Constable of Northamptonshire (the 'Chief Constable') for the year ended 31 March 2025, we reported a qualified opinion on the Chief Constable's financial statements.

We explained that we could not formally conclude the audit and issue the audit certificate for the Chief Constable for the year ended 31 March 2025, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had received confirmation from the National Audit Office (NAO) that the audit of the Whole of Government Accounts (WGA) is complete for the year ended 31 March 2025. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2025 and confirmed that audit certificates held open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Report on other legal and regulatory requirements - the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

In our auditor's report for the year ended 31 March 2025 issued on 26 February 2026 we reported that we have nothing to report in respect of whether the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025 except on 25 February 2026 we identified a significant weakness in the Chief Constable's arrangements for governance. This was in relation to arrangements for ensuring informed decision making, allowing for appropriate challenge, and ensuring that the Chief Constable was meeting legislative and regulatory requirements. We recommended that the Chief Constable identifies and addresses the failings that led to the recent court of appeal ruling.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of the Chief Constable of Northamptonshire for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the Chief Constable, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Chief Constable those matters we are required to state to the Chief Constable in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Chief Constable as a body, for our audit work, for this report, or for the opinions we have formed.

Laurelin Griffiths

Laurelin Griffiths, Key Audit Partner
for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

17 July 2026