**OFFICE OF THE NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER
&
NORTHAMPTONSHIRE POLICE
&
NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY**

JOINT INDEPENDENT AUDIT COMMITTEE

9th July 2025 10.00-13.00

**Microsoft Teams virtual meeting
Hill Room Darby House**

If you should have any queries in respect of this agenda, or would like to join the meeting please contact:

Kate.Osborne@northantspfcc.gov.uk

Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

Further details regarding the process for asking questions or making an address to the Committee are set out at the end of this agenda notice

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	Public Meeting of the Joint Independent Audit Committee			**Time**
1	Welcome and Apologies for non- attendance			10:00
2	Declarations of Interests			10:10
3 (pg 3)	Meetings and Action log 19th March	Chair	Reports	10:20
4 (pg 13)	JIAC Annual Report	Chair	Report	10:30
5 (pg 31)	Internal Auditor Reports	Mazars	Report	10:45

6 (pg 61) (pg107)	External Audit update
	  a. PFCC and CC
	  b. NCFRA
		Grant Thornton	Report	11:00

7 (pg 150) (pg 164)	Internal Audit Plan and Year End Report
	  a. PFCC and CC
	  b. NCFRA
		Mazars	Report	11:15

8 (pg 179)	Audit implementation update of internal audit recommendations NCFRA	DC/ JO	Report	11:30
9 (pg 223)	HMICFRS update – NCFRA	DC/ LJ	Report	11:45
10 (pg 227)	Agenda Plan	VA	Report	12:00
11	AOB	Chair	Verbal	12:15
12	Confidential items – any	Chair	Verbal	
	Resolution to exclude the public	Chair	Verbal	
	Items for which the public be excluded from the meeting: In respect of the following items the Chair may move the resolution set out below on the grounds that if the public were present it would be likely that exempt information (information regarded as private for the purposes of the Local Government Act 1972) would be disclosed to them: *"That under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that if the public were present it would be likely that exempt information under Part 1 of Schedule 12A of the Act of the descriptions against each item would be disclosed to them".*			
13	Climate Change and Sustainability – CF to October meeting	PB	Report	12:45

	Future Meetings held in public 10am-13.00pm:
	
	  - 9th July 2025
	  - 1st October 2025
	  - 3rd December 2025 (9:30 – 12:30)
	  - 11th March 2026
	
	Proposed workshop dates:
	  - 18th June 2025 (10-11:30)
	  - 13th November 2025 (10:30-12:00)
	  - 26th November 2025 (10:30-12:00)			

Further details regarding the process for asking questions or making an address to the Committee

i.   General

Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

ii.   Notice of questions and addresses

A question may only be asked or an address given if notice has been given by delivering it in writing or by electronic mail to the Monitoring Officer no later than noon two working days before the meeting.

Notice of questions or an address to the Committee should be sent to:

Kate Osborne
Office of the Police, Fire and Crime Commissioner
Darby House, Darby Close, Park Farm Industrial Estate, Wellingborough. NN8 6GS

or by email to:
kate.osborne@northantspfcc.gov.uk

Each notice of a question must give the name and address of the questioner and must name the person to whom it is to be put, and the nature of the question to be asked. Each notice of an address must give the name and address of the persons who will address the meeting and the purpose of the address.

iii. Scope of questions and addresses
The Chair of the Committee may reject a question or address if it:

- Is not about a matter for which the Committee has a responsibility or which affects Northamptonshire;

- is defamatory, frivolous, offensive or vexatious;

- is substantially the same as a question which has been put or an address made by some other person at the same meeting of the Committee or at another meeting of the Committee in the past six months; or

- requires the disclosure of confidential or exempt information.

iv. Asking the question or making the address at the meeting
The Chair of the Committee will invite the questioner to put the question to the person named in the notice. Alternatively, the Chair of the Committee will invite an address to the Committee for a period not exceeding three minutes. Every question must be put and answered without discussion but the person to whom the question has been put may decline to answer it or deal with it by a written answer. Every address must be made without discussion.

v. The Chair and Members of the Committee are:

Mrs A Battom (Chair of the Committee)

Mr J Holman

Mrs E Watson

Ms A Bruce

Mrs A Vujcich

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Agenda Item : 3

Joint Independent Audit Committee (JIAC) ACTION LOG – 19ᵗʰ March

Attendees: Members: Ann Battom (AB), John Holman (JH), Edith Watson (EW), Alicia Bruce (ABr), Alexandra Vujcich (AV)

Vaughan Ashcroft – Chief Finance Officer OPFCC and NCFRA (VA), Paul Bullen - Assistant Chief Officer Enabling Services (PB); Nick Alexander – Chief Finance Officer CC (NA); Kate Osborne Project Support Officer OPFCC (KO); Don Crook – NFRS Assurance Manager (DC);;

Internal Audit – Mazars – Sarah Knowles (SK)

External Audit – Grant Thornton – Laurelin Griffiths (LG); William Howard (WH)

Agenda	Issue	Actions	Comments/ actions
1	Welcome and apologies		**Welcome –** William Howard GT (WH) **Apologies –** Jonny Bugg OPFCC CEO (JB); Lisa Jackson – Business Services Area Manager (LJ); Siobhan Barnard - Grant Thornton (SB); Julie Oliver – Risk and Business Planning Manager (JO); Internal Audit Mazars – Alexander Campbell (AC);
2	Declarations of Interests		None
3	Meeting Log and Actions – 4ᵗʰ December		1. NA – timeframes – we can begin to show direction of travel within reports. More suitable for annual (year long reports). Trial run to be done mid-year to integrate into reports moving forwards. 2. LJ – delays in action due to representative bodies. Ongoing conversations about personal devices. PB – exploring options for issuing devices to all.

| 4 | Internal Auditor Progress report Mazars | | 1. Internal audit progress report against 24/25 plan.
2. Finalised three reports – section 2 – All moderate or substantial in opinion.
3. Q AB – workforce planning moderate. Payroll had substantial with one medium priority too. SK – this score is based on assurance opinion. So looks at background and how assured auditors can be on this. inconsistency vs governance.
4. Section 3 – overview of where are with plan. In terms of issued, field work, remaining work – governance and business continuity follow up (starting today) and procurement
5. Delivery – wont be delivered by 31st March but timescales in place. No issues in place to get complete.
6. KPIs – issues – draft report at 57%.
7. Q AV – pg 7 – IT audit IT governance 6th January (in review) – exit meeting booked for 25th March. SK – this will be signed off after discussions with officers
8. EW – comment – asset management – timescales seem long – VA – difficulty with internal staff getting to the work required.
9. ABr – deferred audits – can we have the rational and is there any impact on giving overall opinion? – SK – no option to give overall opinion. VA – deferral – data quality – technical reasons for why to do later. NA – wellbeing was related to officer availability.
10. AB – when are they deferred to – SK - 2025/26 plan. There was a swap of audits to allow for another audit to move into 2024/25
11. VA – deferred audits – if there are replacements can this be stated in the report – ACTION for SK – be more explicit around this in report please.
12. SK – detailed findings – medium priority and summaries of any low priorities as back of report.
13. AV – pg 16 – some were due December/ Jan – are these completed? SK – we don't undertake follow up of recommendations (28 to 30). Joint core financials. NA – some have been shut in Force Assurance Board and outside of FAB.

1. Operational plans and charter
2. SK planning for 2025/26 – meetings with key officers took place in December. Looked across all risk registers and used sector knowledge to try and condense into number of days within plan. Where there is a link to strategic risk this have been included within the plans. |

			3. These are our proposals.
			4. Included internal audit strategy within the plans. And any conversations that came up with suggested inclusions have been scheduled for later years where needed. These proposals are included.
			5. AB – assuming the days are the same estimated days. SK – similar but few more on police and joint plan compared to this year. But some deferred audits have included these days.
			6. AB – officers have budgeted for these days. NA and VA – yes and key stakeholders are aware of the requirements for their teams too.
			7. AB – wellbeing deferred – why Q3? Seems like a long deferment. NA – yes it is, but the data and wellbeing strategy needs time to embed.
			8. AV – observations – fire plan – audit against cyber security risk – why closed – duplication across risk registers. Joint audit risk.
			9. VA – next year might be helpful to receive the reports earlier but this can be spoken about with Mazars in due course.
5	External Auditor Progress – GT		1. Have signed opinions on 2023/24 statements
			2. Some disclaimed so no assurance over opening balance sheet
			3. Fire – unqualified audit opinion was possible. Thanks to finance team for getting GT to that point
			4. 2024/25 – planning audits in progress
			5. Audit plan April 2025 for both police and fire.
			6. GT where we wanted to be. Planning going smoothly. Plan to final visit in late in June. Aim to be complete in November – to be confirmed. Finalising resourcing to ensure this is achievable
			7. IFRS 16 (back of report) some information.
			8. AB – JIAC pleased with report and happy can move forward with GT
			9. VA – grateful to GT for all the work done to ensure we have met deadlines. Found very professional and constructive relationship and looking forward to year ahead. NA would like to echo.
			10. EW – happy with resourcing all around? – NA – Yes
			11. Q - Will the 'disclaimed' be lost - GT – hopefully will have audited the numbers in both balance sheets, IandE. There will be a gap in assurance this year but it will be limited. Question mark around recovering assurance over reserves. GT will keep updated.

			12. AB – extra work on fire to get fire to position – there was a cost. Was this budgeted? VA – yes upfront. And then final costs currently with PSAA at the amount agreed upfront. 13. Scale fees for 2024/25 – within budget. Are GT happy that they are going to deliver within these. LG – as long as things go to plan they should be within the scale fee. 14. AB - Wider sector updates – have members signed up for webinars? – a suggestion 15. Useful for members to receive information about these 16. AB - IFRS 16 – is there much effect? – NA – happy we will be compliant. 17. LG – raised awareness of Impact of IFRS 16 on relationship between PFCC and CC
6	Audit implementation update and internal audit recommendations PFCC and CC		1. PB presented 6 monthly report to JIAC regarding police internal audit 2. Report shows that for the most part things have been delivered on time. Exception of 3 – around IT service management tool procurement. Now being implemented. Wont be done by end of March but are a good way through this implementations. So three outstanding actions will disappear too. 3. Looks at 24/25 – 10 recommendations – 5 completed and closed 5 still open. For autumn this year. No reason to suspect wont be delivered 4. AB – before there was 10 audits with 41 recommendations now 110 with fewer – looks like a positive direction of travel. 5. PB – try to target audits to where there are risks 6. Q - EW – what has been the problem with procurement – PB no one thing, catalogue of things. EW lifecycle? – PB – don't know 3 + 1 7. Q - KO – impact of procurement act on timescales. NA – in the first instance yes but planning around known stuff will make the process easier. 8. Compliance and frameworks around new ways to procure. 9. PB – additional challenge around additional frameworks is they come with set terms – we cant then have own additionality, 10. EW – offer overview information of telephony organisations should PB/ NA require it. 11. PB – estates and facilities local framework and IT frameworks help with the two main spend areas. 12. JB – succession planning – is the framework in place and just needs staff? And do staff make decisions about moving forwards? – PB – easier for police officers as there is a rank structure. Staff probably bigger challenge. Training and development action within report is being looked at to ensure succession planning is in place to fill gaps. 13. Workforce planning manager – leads with this.

| 7 | HMICFRS update - CC | | 1. PB presents –
2. Picture from previous inspection 2023 – 2 requires improvements – set in place a whole level of governance around continuous improvement board
3. Do self inspection regime – self assessment against inspection programme
4. Expecting next inspection early 2026
5. HMIC force liaison is 'pre inspection activity' March 2025
6. Gone through all of new areas (change of inspection criteria) and have self assessed to see where we are.
7. One big area under focus – understanding demand.
8. Progress is tracked through continuous improvement board and looks to be heading int the right way
9. Thematic inspections – national child protection inspections – awaiting report. No surprises in their finding reflects the self assessment conclusions
10. Further plans for internal assurance processes.
11. AB – PEEL inspections March 2025 – field work with inspection expected early 2026. PB explained process of inspections and field work and expectations around themes of questioning.
12. AB – acronyms – next steps – PAF – (pg 98) Police Assessment Framework. NCPI – National Child Protection Inspection. FLL – Force Liaison Lead. Plan – should this be 2025? Yes
13. ABr – AFI – Areas for Improvement
14. AV – pg 97 – green and red? What does that mean? – PB – this was saying areas where it feels more of a risk. the demand assessment (resource attached) and corporate governance framework (meeting structures and accountabilities). These are now owned. To understand demand on something that doesn't stand still is a national problem. Difficult to assess but are working out methods to measure and understand
15. AB – pg 105 – project Sherlock? Specific to Northamptonshire? – PB – yes it is our response to area for improvement relating to investigations. |
| 8 | Treasury Management Strategy | | 1. "OPFCC" as CC cannot hold assets
2. No great changes from last year
3. NA – table 1 – sets out broadly net borrowing to 2030 – unsurprisingly have borrowing need. Largely driven to borrow for estates programme.
4. Looking at affordability and requirements – cheaper to buy than build |

| | CC and PFCC

NCFRA | | 5. AB – 2025/26 – we have a plan for the capital programme? Is it on track? VA – if anything these figures might push the plan down the road. Budgets set before outturn. Delays in planning permissions, specs, surveyors, architects and time taken to consult with them all.
6. NA – ensuring it is all affordably – doing this through being prudent.
7. PB – capital programme have got better at the day to day and anticipating what we might need.
8. EW – what happens if the planning regime changes massively? – would you change the timescales. NA – yes would impact other processes too.
9. NA – reality now near 5% but we look year hence 3.75% . if we did need to borrow we would but it would be short term.
10. NA differentials between projection now and 2026.
11. AV – table 1 – the jump from 27/28 to 28/29 – is there a big expenditure planned. NA there are buildings planned in each of those years.
12. JH – does this link into an estates strategy? – PB – meeting next week with a PFCC, CFO, CC – different view of the individual estate requirements compared to their predecessors.
13. NA – 5.2 – very fortunate this year in relation to cash surplus. This will change next year but still expecting to be above earlier years but not as significant as this year
14. NA – item 6 – possible future interest rates so don't want to ty into them. Also looking at benefits of fixed and variable rates
15. NA – sources of borrowing PWLB first port of call, then local authorities and also intra-borrow with NCFRA.
16. NA – national interest in Minimum Revenue provision – a number of s151 audit queries and national papers around MRP are prudent.
17. NA – investment strategy – 11.3 – notice we are expecting interest in over £800K compare to budget assumption of £220K.
18. Next year again – upped budget again due to income expectations.
19. AB – interest – bit volatile at present "trump effect" are we still hopeful? – NA actually yes. Whilst trump effect might be detrimental in the UK there might be positives.
20. NA – pensions report in surplus.
21. NA – table 15 – effects of borrowing and the requirement around revenue contribution to capital. In position that it is affordable. Offsetting against cost of borrowing.

1. NCFRA
2. NA – attention we have been able to exceed budget – 1.) had cash available 2.) we have been more aggressive in making sure we are keeping money locally and |

			working carefully with people delivering transport, estates, equipment so we can make loner term decisions about outgoings. 3. NA – table 15 – this has always been the plan but when you take over governance of body with no debt but deficit in transport and buildings – we have a budget of £618K the service cannot revenue fund the service. 4. VA – naturally have to have borrowing at some point to do the work that was required. 5. NCFRA capital programme includes things that HAVE to be done. Approved for website publishing.
9	Agenda plan		1. Get rid of EY line 2. 18th June workshop – topic – estates plan briefing.
10	AOB		Confirm future dates (proposed in agenda) Discuss topic for June Workshop. Member tenure (John and Edith) - recruitment
12	NCFRA Risk Register (including policy as appendix)		1. 9 risks as we have previously – slight changes and movements 2. 6 high risk 3. 3 in medium risk 4. New risks – recognition of contaminants exposure. Lots of work – mapping buildings to limit exposure 5. AB – why is it a new risk? – DC risk of awareness, prevalence and recognition of what that means. 6. Increasing risk since last time – resilient and functioning fire control. IT infrastructure and systems (upgrades) and the way in which control room is operated with the resources available. 7. JH – is there reciprocal arrangements for sharing control rooms? DC – yes 8. DC – resilience to go down, but known risk involves improvements. 9. Decreasing risks – culture change – based on HMI inspection. Nationally there have been other things raised around the fire sector. AB – still a high risk? – DC – yes. Relating to points of failure. (staff member in charge is off) 10. HMI inspection expected May 2025.

			11. Cyber security moved to another overarching risk register – DDaT 12. Tolerated risks now added as part of the report to JIAC 13. 2 changes – 1.) complete review of risk policy is pending and 2.) changing the way we record and evaluate risk within the organisation. (including aligning and also helping with the assessment of shared risks) 14. JH – likelihood / impact increasing – so worsening risks? Not necessarily new risk just increasing impact 15. JH – explanation of tolerated risks? – why not just reduce likelihood – DC because of the current scoring mechanism that is the way it is. with the review this will change risks to ensure those which are departmental risks are recorded as such. 16. AV – how do you plan to capture emerging risks? – DC – in two areas – strategic risk analysis document reviewed annually.

Presented at JIAC 9th July 2025   Agenda Item No:4

NORTHAMPTONSHIRE POLICE, FIRE & CRIME PANEL

18th September 2025

Office of the Northamptonshire Police Fire & Crime Commissioner

Joint Independent Audit Committee - Annual Report 2024-25

1. Introduction

The Joint Independent Audit Committee (JIAC) provides independent assurance that adequate corporate and strategic risk management arrangements are in place for the Police, Fire and Crime Commissioner for Northamptonshire (PFCC – acting as PFCC and NCFRA) and the Chief Constable (CC). It jointly advises the PFCC and the CC on governance matters as well as good practices.

The Chartered Institute of Public Finance and Accounting (CIPFA) guidance, recommends that the JIAC report annually on how they have discharged their duties and responsibilities.

This report provides the PFCC and CC with a summary of the Committee's activities in the financial year 2024/25. It also seeks to provide assurance that the Committee has fulfilled its terms of reference, and added value to the overall governance arrangements that were in place for both the PFCC and the CC.

The Committee wishes to record its gratitude to the Chief Officers from Police and Fire for their constant support and to the staff of all three organisations who have attended JIAC meetings and who ensure that it has been able to carry out its business efficiently.

In addition our thanks go to the Internal Audit and External Audit teams who have assisted the Committee to fulfil its role.

I wish to record my grateful thanks to them and my fellow JIAC members for their insightful advice and invaluable efforts throughout this year. The most recent member appointment brings the Committee to full complement and broadens our skill set.

2. Role of the Committee

The current purpose of the Committee is:

'To support the Police Fire and Crime Commissioner and the Chief Constable to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments and the integrity of financial statements and reporting.'

The Police, Fire and Crime Commissioner in their role as corporation sole for both PFCC and NCFRA.

This is the eleventh Annual Report of the JIAC and it sets out how the Committee fulfilled its purpose and responsibilities in 2024/25

The JIAC seeks to provide independent assurance to the three organisations through a review of:

- Corporate Governance
- Internal Control Environment
- Corporate Risk Management
- Regulatory Framework
- Internal Audit
- External Audit
- External Financial Reporting
- Updates on Inspections and Reviews (HMICFRS)
- Counter Fraud

It will seek assurance on the effective and timely implementation of recommendations and action plans.

The JIAC provides the independent assurance function to the PFCC and should discharge the responsibilities of the PFCC (acting as PFCC and NCFRA) and the CC in independent assurance. The Chartered Institute of Public Finance and Accountancy (CIPFA) provides guidance on the function and operation of Police Audit Committees and sets criteria for assessing the effectiveness of the JIAC, which forms an integral part of this report.

Additionally, this report provides the PFCC and CC with a summary of the areas of work considered by the JIAC during the year ended 31st March 2025. This is in line with the CIPFA guidance that recommends that Audit Committees should report annually on how they have discharged their responsibilities.

The full responsibilities of the JIAC are contained in its Terms of Reference in Appendix 1.

3. Committee Membership

Membership of the Committee during the financial year was:

Name	Appointment	Qualifications
Ann Battom (Chair)	Appointed December 2018	CIPFA, MSc
John Holman	Appointed 23rd September 2019	TD MA MRICS
Edith Watson	Appointed 23rd September 2019	MBA
Alicia Bruce	Appointed 1st May 2022	FCCA FCMI CMgr
Alexandra Vujcich	Appointed 21st March 2024	???

During 2024/25, vetting procedures in respect of members were reviewed as part of the organisation wide exercise and were renewed where required. All such members passed the necessary vetting process. The Chair was re-appointed in October 2024 following a selection process.

4. Meetings

The Committee met formally on 4 occasions during the financial year. Meetings are open to the public with minutes being published on the PFCC website.

During the year we have predominantly had in-person meetings with a hybrid option allowing some members, officers and partners to attend virtually where needed.

5. Terms of Reference

The JIAC Terms of Reference follow CIPFA guidance and the formal annual review forms part of this report. Details of the current Terms of Reference can be found on the PFCC website and in Appendix 1. This report also constitutes the annual review of the Terms of Reference.

The JIAC covers three organisations: the Police, Fire and Crime Commissioner (PFCC), the Force and the Northamptonshire Commissioner Fire and Rescue Authority (NCFRA). The Northamptonshire Fire and Rescue Service (FRS) is part of NCFRA.

The Committee believes it met the requirements of the Terms of Reference, both in terms of relevant agenda items and the effectiveness of its review.

The committee's work and scope is now well established, the Terms of Reference were reviewed as part of the recruitment process for a JIAC member in March 2024. The terms of reference are attached and reflect the annual review for 2024/25 which did not identify any required changes.

6. How the Committee discharges its responsibilities

The JIAC meets at least 4 times a year and has a schedule of matters to be considered at each meeting. Internal and external audit activity is reviewed at every meeting.

The attendance of JIAC Committee members at meetings was as follows:

Name	Attendance / Possible attendance
Ann Battom	4/4
John Holman	4/4
Edith Watson	4/4
Alicia Bruce	4/4
Alexandra Vujcich	4/4

The Committee's meetings have been well supported by officers from the Force, OPFCC and the FRS. The excellent quality and timeliness of reports facilitates good, well informed discussions. In addition, the Committee has appreciated the open and transparent approach of officers.

In addition, representatives of the Internal Auditors and the External Auditor attended the meetings, and the Committee took the opportunity as it felt necessary to discuss topics in private with the auditors without officers being present.

The JIAC has received regular reports on:

- the Statement of Accounts (2021/22, 2022/23 and 2023/24);
- risk management and risk registers;
- updates on the inspectorate (HMICFRS) reports and progress on recommendations from both these and the internal and external audit plans,
- treasury management;

It has also received updates or sought extra assurance on areas of specific risk or concern, including:

- Future External Audit Arrangements;
- Budget and Medium Term Financial Plan update and timetable;
- Complaints processes;
- Benefits Realisation
- IT strategy and implementation, including Disaster Recovery.

The following workshops were held:

- June 2024 – Governance and Induction Workshop – this was postponed from 2023/24 to await new commissioner's in role, new fire chief in post and the conclusion of Chief Constable investigations.
- 5th November 2024 – Fire Accounts; and
- 11th November 2024 - Police Accounts.

The two internal audit teams have successfully delivered almost a full program of reviews.

The Committee continues to gain significant assurance from both the reports and officers. Key topics and issues are set out below. However, the members of the Committee appreciate the openness of the officers to discuss all areas of the business and willingness to respond to questions.

7. Assessment of the Audit Committee's performance against its plan and terms of reference

The Committee is keen to be effective and in particular make a positive and constructive contribution to the work of the PFCC, CC and NCFRA and the achievement of their strategic priorities.

The Committee's aims and objectives for 2024/25 are set out in Appendix 2. All four objectives have been completed. The first objective – a review of organisational effectiveness across the three organisations was brought forward from 2023/24 in light of the elections for a new OPFCC held in May 2024.

Appendix 3 sets out the objectives for 2025/26. There are some key areas which the Committee will keep under review including progress on recommendations and actions arising from external reviews and statutory accounts. The agreed work programme covers all core areas and where possible reports are streamlined to cover the three organisations in a single document. This has been beneficial for both members and officers and allows the Committee time to explore assurance in other areas; these will be discussed with officers.

8. Identification of key topics and issues

During 2024/25 the Committee considered a range of topics and issues including:

Annual Accounts 2021/22, 2022/23 and 2023/24

The relationship with new external auditors Grant Thornton was positive from the outset and this together with the focus and direction from Government on the issues gave the committee reassurance that deadlines could return to more acceptable timeframes by the end of this financial year.

All Finance staff worked extremely hard to ensure that audit queries and additional requests were answered promptly, despite the on-going disruption to finance business as usual.

It is extremely gratifying to be able to report that all outstanding Accounts up to 2022/23 were signed off in early December 2024, well before the backstop date set by Government.

In order to fulfil its obligations around scrutiny and assurance the JIAC reviewed draft Annual Accounts 2023/24 for both Police and Fire in November 2024, on the understanding that the external audit work whilst not fully complete had not identified any potential outstanding issues.

Furthermore Fire Accounts 2023/24 were signed off with an unqualified opinion in February 2025 also before the backstop date. At the same time the OPFCC/Group and Force Accounts were signed off albeit with a disclaimed opinion, as agreed due to the audit issues around prior years.

This marked the successful conclusion of what has been a very difficult and unnecessarily protracted situation and is testament to the hard work and resolve of all officers concerned.

JIAC remain positive that Government will continue to focus on the delivery of external audit to ensure that we do not face such issues in the future.

Future Systems

Officers consider that Police future systems are now thoroughly embedded and that HR and payroll services for Fire transitioned as planned on 1st April 2024.

In 2024/25 the JIAC have focused on the embedding for Fire and the outcomes of a benefits realisation exercise. Both of which have provided the JIAC with reassurance that what were Future Systems are now current and will be monitored as such through the normal structure of management reviews.

The JIAC, therefore, consider this topic to be concluded and to be part of business as usual going forward.

Risk management – Risk management processes are well established and the joint risk register is regularly monitored (including by the JIAC). With Police and Fire now on the same system, reporting is now consistent and streamlined.

A particular risk area for JIAC focus during the year was assurance around the resilience of IT systems in particular Disaster Recovery plans and the testing of assumptions therein.

The fluctuating political and local landscape continues to create new risks and/ or increase existing risks. Officers have provided in depth information on how such risks are managed and mitigated if possible, from which the JIAC has gained assurance.

Capital programme – there is a comprehensive capital programme for both Police and Fire. This is supported by the Digital and Estates strategies. It also provides an important input to the Treasury Management Strategy and the Medium-Term Financial Plan.

Medium term financial plan (MTFP) – during the year the JIAC received a report on the MTFP and the detailed timescale and strategy, which supported the plan.

Governance framework – The JIAC considered and supported the Internal Audit plans for the year in March 2024 and progress in delivering that plan has been good. Progress reports on the implementation of Internal Audit recommendations are reviewed at JIAC meetings to ensure that actions are completed in a timely fashion.

The JIAC consider and place reliance on the annual Internal Audit assessments of the Chief Internal Auditors for all three organisations. Taking their assessments into account and the additional areas considered by them. Taking all the above into account the JIAC is of the view that there is a broadly effective governance and control regime in place within the OPFCC, NCFRA and the Force.

Specifically, the JIAC believe that the current arrangements for internal audit remain constructive and effective and expect that the consistency of provider for all three organisations going forward will be positive.

9. Assessment of Internal Audit

Following a successful submission Mazars were re-appointed as the internal auditor for all three Corporations Sole for a period of four years with effect from 1 April 2023. This provides for economies of scale and streamlined reporting as well as a budget saving for NCFRA.

OPFCC AND CC

The internal audit plan for 2024/25 was approved by the JIAC in March 2024 and the Committee recommended the Commissioner and the Chief Constable to sign off the plan. Progress against the audit plan has been good.

Where Internal Audit recommendations have been made the Force and OPFCC have accepted the recommendation unless good justifiable reasons exist for not acceptance, such instances are the exception. In the majority of instances managers have progressed the agreed actions to the agreed timescale.

The Committee receives regular update reports on the progress of agreed actions, taking specific interest in actions where implementation dates are moved out or exceeded.

NCFRA

The internal audit plan for NCFRA was approved at the March 2024 JIAC meeting and the Committee recommended the Commissioner to sign off the plan. Progress against the Audit Plan has been good. The Committee has monitored progress on the audit report recommendations for the Service and has taken assurance from the progress made to date.

10. Assessment of External Audit

Paragraph eight above comments on the significant progress made in 2024/25 to conclude outstanding external audits of the statutory accounts.

The PFCC, NCFRA and CC once again joined the national consortium for the tender process managed by PSAA, the conclusion of which resulted in the appointment of Grant Thornton as external auditors until 2027/28.

Locally, whilst subject to a number of staffing changes, the external audit team has been thorough and engagement has remained positive and constructive. It is hoped that with Grant Thornton, the delivery of external audit work will follow expected timeframes.

11. Looking forward

Appendix 3 sets out the draft Aims and Priorities for the Committee for 2025/26

These reflect:

- Any outstanding recommendations from 2024/25
- Known areas of concern / high risk; and
- Emerging areas or change programmes likely to be related to the Public Safety Plan for Northamptonshire 2025-30.

12. Conclusion

The Committee has an effective work programme based on robust governance frameworks across the three organisations.

The Committee is grateful to officers who have provided honest and objective assurance about the arrangements that exist, and especially to the Finance teams including the statutory officers all of whom have been put under additional pressure throughout the year due to the protracted external audit timetable.

The JIAC is at full strength with 5 members whose varied expertise covers all areas of assurance and risk within the organisations. It will continue to undertake the responsibilities assigned to it in the agreed terms of reference and seek to ensure

that it makes a constructive contribution to achieving agreed priorities. It is important that the JIAC adds value to the organisations in discharging its responsibilities and so will continue to assess its own effectiveness.

A Battom
Chair of Joint
Independent Audit Committee

Appendix 1

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER,
NORTHAMPTONSHIRE CHIEF CONSTABLE AND
NORTHAMPTONSHIRE COMMISSIONER FIRE AND RESCUE AUTHORITY

JOINT INDEPENDENT AUDIT COMMITTEE

TERMS OF REFERENCE

1   Purpose

To support the Police, Fire and Crime Commissioner and the Chief Constable to discharge their responsibilities by providing independent assurance on the adequacy of their corporate governance, risk management arrangements and the associated control environments and the integrity of financial statements and reporting.

2   Membership

   a) The Commissioner, Chief Constable and the Chief Fire Officer (acting on behalf of NCFRA) jointly will appoint the Committee.
   b) The Committee shall consist of no fewer than five members.
   c) A quorum shall be two members.
   d) At least one member shall be a CCAB qualified accountant with recent and relevant financial experience
   e) The Commissioner, Chief Constable and the Chief Fire Officer jointly will appoint the Chair of the Committee, following discussion with the members of the Committee.
   f) The Chair shall normally be a CCAB qualified accountant, with recent and relevant financial experience.
   g) Members shall normally be appointed for a period of up to four years, extendable by no more than one additional three-year period, so long as members continue to be independent.
   h) In the absence of the Chair at any meeting of the Committee, the members attending the meeting will elect a Chair for the meeting.

3   Secretary of the Committee

The Monitoring Officer of the Commission will nominate an officer from the Commissioner's Office to act as Secretary to the Committee.

4   Frequency of Meetings

   a) Meetings shall be held at least four times each year, timed to align with the financial reporting cycle.
   b) Extra-ordinary meetings can be held for specific purposes at the discretion of the Chair.
   c) External or internal auditors may request the Chair to call a meeting if they consider one is necessary.

5   Protocols for Meetings

   a) Agenda and supporting papers will be circulated to members at least five working days prior to any meeting.

b) Where possible, minutes/actions shall be prepared and distributed to members of the Committee, regular attendees and the Commissioner, Chief Constable and Chief Fire Officer in draft, unapproved format within 10 working days of the meeting.

c) All papers/minutes should be read prior to the meeting and the meeting will be conducted on this basis with papers being introduced concisely

d) It is expected that all actions are reviewed prior to the meeting and updates provided even if individuals cannot attend the meeting.

e) The Chair of the Committee shall draw to the attention of the Commissioner, Chief Constable and Chief Fire Officer any issues that require disclosure or require executive action

f) QUESTIONS AND ADDRESSES BY THE PUBLIC

i. General
Members of the public, with the permission of the Chair of the Committee, may ask questions of members of the Committee, or may address the Committee, on an item on the public part of the agenda.

ii. Order of questions and address
(a) Questions will be asked and addresses given in the order notice of them was received, except that the Chair of the Committee may group together similar questions or addresses.

(b) A list of questions and addresses of which notice has been given shall be circulated to members of the Committee at or before the meeting.

iii. Notice of questions and addresses
A question may only be asked or an address given if notice has been given by delivering it in writing or by electronic mail to the Monitoring Officer no later than noon two working days before the meeting. Each notice of a question must give the name and address of the questioner and must name the person to whom it is to be put, and the nature of the question to be asked. Each notice of an address must give the name and address of the persons who will address the meeting and the purpose of the address.

iv. Scope of questions and addresses
The Chair of the Committee may reject a question or address if it:

- Is not about a matter for which the Committee has a responsibility or which affects Northamptonshire;
- is defamatory, frivolous, offensive or vexatious;
- is substantially the same as a question which has been put or an address made by some other person at the same meeting of the Committee or at another meeting of the Committee in the past six months; or
- requires the disclosure of confidential or exempt information.

v. Asking the question or making the address at the meeting
The Chair of the Committee will invite the questioner to put the question to the person named in the notice. Alternatively, the Chair of the Committee will invite an address to the Committee for a period not exceeding three minutes. Every question must be put and answered without discussion but the person to whom the question has been put may decline to answer it or deal with it by a written answer. Every address must be made without discussion.

6   Attendance at Meetings

a) The Committee may invite any person to attend its meetings.
b) The Commissioner, Chief Constable and Chief Fire Officer shall be represented at each meeting of the Committee.
c) The Commissioner's representation will normally comprise the statutory officers and/or appropriate deputies;
d) The Chief Constable shall normally be represented by the Deputy Chief Constable of the Force, and / or deputies;
e) The Chief Fire Officer shall normally be represented by an Assistant Chief Fire Officer;
f) Internal and External auditors will normally attend each meeting of the Committee.
g) There should be at least one meeting each year where the Committee meets the external and internal auditors without the Commissioner's, Chief Fire Officer's and Chief Constable's officers being present. This need not be the same meeting; and such meetings would usually take place before or after the normal Committee meeting has concluded.

7   Authority

a) The Committee is authorised by the Commissioner, Chief Constable and Chief Fire Officer to:

- investigate any activity within its Terms of Reference;
- seek any information it requires from any employee;
- obtain outside legal or other independent professional advice;
- secure the attendance of outsiders with relevant experience and expertise if it considers this necessary;
- undertake training of its new members as required.

b) All employees are directed to co-operate with any request made by the Committee.

c) The Committee may only make decisions within the remit set out in these Terms of Reference. The Committee has no authority to reverse decisions made by the Commissioner, NCFRA or Chief Constable. It has no authority to incur expenditure.

8   Duties

The Committee's scope encompasses:

- the Office of the Police, Fire and Crime Commissioner (including the Fire and Rescue Authority after the transfer of governance on 1st January 2019);
- the interface between the OPFCC and associated bodies and directly controlled / associated companies but not the bodies themselves;
- the Northamptonshire Police Force;
- the Northamptonshire Fire and Rescue Service (NFRS) and
- Any collaborative / partnership arrangements involving the OPFCC, Force or NFRS.

The duties of the Committee shall be:

**A   Corporate Governance, Risk Management, Internal Control
        and the Regulatory Framework**

To support the PFCC, Chief Constable, Chief Fire Officer and statutory officers in ensuring effective governance arrangements are in place and are functioning efficiently and effectively, across the whole of the Commission's, Force's and Service's activities, making any recommendations for improvement, to support the achievement of the organisations' objectives.

Specific annual activities of the Committee will include:

a) Review of corporate governance arrangements against the 'Good Governance framework';
b) Consideration of the framework of assurances to assess if it adequately reflects the Commission's, Force's and Service's priorities and risks;
c) Consideration of the processes for assurances in relation to collaborations, partnerships and outsourced activities.
d) Consideration of the processes for assurances that support the Annual Governance Statement;
e) Consideration of VFM arrangements and review of assurances;
f) To review any issue referred to it by the statutory officers of the Commission, the Chief Constable and the Chief Fire Officer and to make recommendations as appropriate;
g) To monitor the effective development and operation of risk management and to make recommendations as appropriate;
h) To be responsible for ensuring effective scrutiny of the Treasury Management Strategy and policies
i) Consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

B   External Financial Reporting

To scrutinise the draft statements of accounts and annual governance statements prior to approval by the Commissioner, Chief Constable and NCFRA and publication. The Committee will challenge where necessary the actions and judgments of management, and make any recommendations as appropriate, to ensure the integrity of the statements.

Particular attention should be paid to the following:

o Critical accounting policies and practices, and any changes in them;
o Decisions requiring a significant element of judgment;
o The extent to which the financial statements are affected by unusual transactions in the year and how they are disclosed;
o The clarity of disclosures;
o Significant adjustments resulting from the audit;
o Compliance with accounting standards;
o Compliance with other legal requirements

C   Internal Audit

The Committee shall monitor and review the internal audit function to ensure that it meets mandatory Internal Audit Standards and Public Sector Internal Standards and provides appropriate independent assurance to the JIAC, Monitoring Officer of the Commission, the Commissioner, Chief Fire Officer and Chief Constable.

This will be achieved by:

a) Overseeing the appointment of the internal auditors and making recommendations to the Commissioner and Chief Constable, who will make the respective appointments;
b) Consideration of the internal audit strategy and annual plan, and making recommendations as appropriate;
c) Consideration of the head of internal audit's annual report and opinion, and a summary of internal audit activity (actual and proposed) and the level of assurance it can give over corporate governance arrangements, and make recommendations as appropriate;
d) Consideration of summaries of internal audit reports, and managers' responses, and make recommendations as appropriate;
e) Consideration of the management and performance of internal audit, and its cost, capacity and capability, in the context of the overall governance and risk management arrangements, and to make recommendations as appropriate;
f) Consideration of a report from internal audit on agreed recommendations not implemented within a reasonable timescale and make recommendations as appropriate;
g) Consideration of the effectiveness of the co-ordination between Internal and External Audit, to optimise the use of audit resources;
h) Consideration of any issues of resignation or dismissal from the Internal Audit function.

D   External Audit

The Committee shall review and monitor External Audit's independence and objectivity and the effectiveness of the audit process.

This will be achieved by consideration of:

a) the Commission's, Force's and Service's relationships with the external auditor;
b) proposals made by officers and Public Sector Audit Appointments (PSAA) regarding the appointment, re-appointment and removal of the external auditor;
c) the qualifications, expertise and resources, effectiveness and independence of the external auditor annually;
d) the external auditor's annual plan, annual audit letter and relevant specific reports as agreed with the external auditor, and make recommendations as appropriate;
e) the draft Management Representation letters before authorisation by the Commissioner, Chief Fire Officer and Chief Constable, giving particular consideration to non-standard issues;
f) the effectiveness of the audit process;
g) the effectiveness of relationships between internal and external audit other inspection agencies or relevant bodies;
h) the Commissioner's and Chief Constable's policies on the engagement of the External Auditors to supply non-audit services, taking into account relevant guidance.

E   Other Assurance Functions

The Committee shall review the findings of other significant assurance functions, both internal and external to the organisation.

F   Counter Fraud

The Committee shall satisfy itself:

   a) that the Commission, Force and Service have adequate arrangements in place for detecting fraud and preventing bribery and corruption.
   b) that effective complaints and whistle blowing arrangements exist and proportionate and independent investigation arrangements are in place.

9   Reporting

   a) The Chairman shall be entitled to meet with the Commissioner, Chief Constable and Chief Fire Officer ideally prior to their approving the accounts each year;
   b) The Committee shall annually review its Terms of Reference and its own effectiveness and recommend any necessary changes to the Commissioner and Chief Constable;
   c) The Committee shall prepare a report on its role and responsibilities and the actions it has taken to discharge those responsibilities for inclusion in the annual accounts;
   d) Such a report shall specifically include:

      o A summary of the role of the Committee
      o The names and qualifications of all members of the Committee during the period
      o The number of Committee meetings and attendance by each member; and
      o The way the Committee has discharged its responsibilities
      o An assessment of the Committee's performance against its plan and terms of reference;
      o Identification of the key issues considered by the Committee and those highlighted to the Commissioner, Chief Constable and Chief Fire Officer
      o An assessment of Internal and external Audit

   e) If the Commissioner and / or the Chief Constable do not accept the Committee's recommendations regarding the appointment, re-appointment or removal of the external auditor the Committee shall include a statement explaining its recommendation and the reasons why the Commissioner / Chief Constable has taken a different stance in its annual report.

10 Standing Agenda Items

The agenda for each meeting of the Committee shall normally include the following:

   Procedural items:
   Apologies for absence
   Declaration of Interests
   Minutes of the last meeting
   Matters Arising Action Log
   Date, time and venue of next meeting

Business items:
  Progress Reports
- Internal Audit
- External Audit

  Update on implementation of Audit Recommendations
  Items for escalation to the Commissioner and / or Chief Constable
  Agenda Plan for the next four meetings

11 Accountability

The Committee is accountable to the Commissioner and Chief Constable.

Appendix 2

The Joint Independent Audit Committee's – Draft Aims and Objectives 2024/25

Aims and Objectives
Review Organisational effectiveness across the three organisations - ie the extent to which the current management structures are fit for purpose and seeking assurance that strategic aims filter through the organisations effectively.
Continue to focus on the timely production and audit of the organisations' statutory accounts in line with latest Government directives.
Review action plans and recommendations that come from HMICFRS eg Peel and HMICFRS are implemented inline with agreed timescales and standards.
Initiate assurance reviews in areas of strategic importance in the governance of the organisations. [Note: possible areas – Disaster Recovery and Business Continuity testing, Cyber security & IT resilience, Benefits Realisation and Equality and Diversity.)

The Joint Independent Audit Committee's – Draft Aims and Objectives 2025/26

Aims and Objectives
Review action plans and recommendations that come from HMICFRS eg Peel and HMICFRS are implemented inline with agreed timescales and standards.
Continue to monitor the production and audit of the organisations' statutory accounts in line with Government directives.
Initiate assurance reviews in areas of strategic importance in the governance of the organisations. [Note: possible areas – Complaints Process, Estate Strategy, Public Safety Plan 2025-30.)

Agenda Item 5

Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police
Internal Audit Progress Report
Joint Independent Audit Committee – 09 July 2025

Date Prepared: July 2025

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Contents

Disclaimer

This report ("Report") was prepared by Forvis Mazars LLP at the request of the Office of the Police , Fire & Crime Commissioner ("OPFCC") for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority ("NCFRA") and Northamptonshire Police ("Force") and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of OPFCC, NCFRA and Force and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

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01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan (Plan).

88%	13%

■ In Planning ■ ToR Issued ■ Fieldwork ■ Review ■ Draft Issued ■ Final Issued

JIAC decisions needed

- Note the progress being reported and consider final reports included separately in the Appendix 1.

RAG status of delivery of plan to timetable — **On Track**

Key Updates

Since the last update regarding the 2024/25 plan provided to the committee, we have issued the final report for the Business Continuity Follow Up, Procurement & Supply Chain and NCFRA Succession Planning & Promotions audits. We have also issued draft reports for the Joint IT Governance, Joint Estates Management and Joint Governance audits.

Since we presented the Draft 2025/26 plan to the committee, we have started fieldwork for Accreditation Management and Joint Fleet Management audits. We continue to plan and scope the 2025/26 audit plan.
An overview of the Internal Audit Plan can be found in **Section 3**.

Since the last update for our 2024/25 plan provided to the committee, we have issued the final reports for the EMSOU Data Governance & Security and EMSOU Wellbeing & EDI audits.

Since we presented the 2025/26 audit plan to the Regional CFOs/FDs meeting, we continue to plan and scope the 2025/26 audit plan.
An overview of the Collaboration Audit Plan can be found in **Section 4**.

Assurance opinions to date

- Substantial
- Moderate
- Limited
- Unsatisfactory
- Advisory

Recommendations to date

Low	Medium	High
0	0	0

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02. Latest Reports Issued – Summary of Findings

Business Continuity Follow Up 2024/25

Your One Page Summary

Audit Objective: To follow up management actions in relation to the Business Continuity and Emergency Planning audit performed in 2023-24

Audit rationale	
Why the Audit is in Your 2024/25 Plan	**Your Strategic Priority**
A limited assurance opinion was provided in this area in 2023-24	Responding efficiently and effectively to local needs

Analysis of follow up

The 2023/24 Business Continuity and Emergency Planning Report raised five recommendations. Using our priority rating, two were 'High' priority and three were 'Medium' priority. Of the five actions, we consider four (80%) to be implemented, and one (20%) to be overdue.

Analysis of following up - July 2024

- Superseded
- Overdue
- Implemented

Overdue 20%
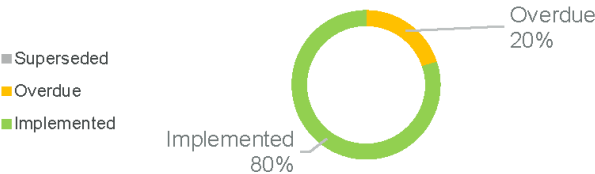
Implemented 80%

Priority of overdue management actions

- High
- Medium
- Low

High 100%

Recommendation	July 2023	April 2025
	Recommendation Priority	**Follow Up Outcome**
Annual Testing Programme	High	Outstanding
Contingency/Response Plans	High	Implemented
Training and Guidance	Medium	Implemented
Business Continuity Action Tracker	Medium	Implemented
Contingency Plans Procedures and Guidance	Medium	Implemented

Northamptonshire OPFCC, NCFRA and Force - Internal Audit Progress Report – JIAC July 2025

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02. Latest Reports Issued – Summary of Findings

Procurement & Supply Chain 2024/25

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework for managing procurement and supply chain activities across the Force.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance that the risks associated with Procurement & Supply Chain are being appropriately managed.

Your Strategic / Tactical Objective

OPFCC - Modern services that are fit for the future

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

X			

Summary of Recommendations

High (Priority 1)	-
Medium (Priority 2)	2
Low (Priority 3)	1

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	September 2025

Summary of findings

Examples of good practice

✓ Appropriate governance arrangements are in place for the new Procurement Act 2023.

✓ We confirmed through a sample of five contracts nearing their end date in the next 2 months, that proactive pipeline action was taken.

✓ Through a sample of 10 contract awards in the past twelve months we noted evaluation occurred in line with the contract standing orders.

Highest Priority Findings

• Contract awards were not published for three, out of nine contract awards that required this within our sample.

• Service request not completed for one contract from sample of 10 contract awards.

• From a sample of four frameworks, we noted one supplier which has not sent in management returns in a timely manner

Key root causes

• Lack of capacity

• Increase volume of workload

• Lack of robust follow up given limited capacity

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02. Latest Reports Issued – Summary of Findings

NCFRA Succession Planning & Promotions 2024/25

Your One Page Summary

Audit Objective: assess the design and effectiveness of the control framework for addressing Areas for Improvement identified by HMICFRS.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance that Northamptonshire Fire & Rescue Service (NFRS) has made progress against Areas for Improvement identified by HMICFRS in Fire & Rescue Service Assessments and thematic reviews related to Succession Planning and Promotions.

Your Strategic / Tactical Objective

Keeping our staff safe and well.

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

X

Summary of Recommendations

High (Priority 1)	-	Actions agreed by you	100%
Medium (Priority 2)	1	High Priority completion	N/A
Low (Priority 3)	1	Overall completion	October 2025

Summary of findings

Examples of good practice

✓ Action plans in place to monitor progress against recommendations from HMICFRS Assessment 2024/25, and Standards of Behaviour Thematic Review.

✓ Standardised recruitment packs created for all levels to improve consistency and fairness.

✓ Sample testing of five recently promoted permanent and temporary staff confirmed they were all posted to different watches/stations in line with the HMICFRS recommendation.

✓ High-potential staff and leaders developed through High Potential Development Programme.

Highest Priority Findings

• No formal succession plans for critical roles.

• Ensuring the identification and development of high-potential staff and leaders is open and transparent.

Key root causes

• There currently isn't a platform to share all the resources in place for staff aside. NFRS are currently working to introduce this via Moodle.

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02. Latest Reports Issued – Summary of Findings

EMSOU Data Governance & Security 2024/25

Your One Page Summary

Audit Objective: To provide assurance that the risks associated with Data Governance and Security are being appropriately managed.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To provide assurance over the Unit's controls for effectively managing data breaches; the delivery of a Review, Retention and Disposal (RRD) function; and the wider control framework regarding data governance.

Summary of our opinion

Substantial Opinion

See Appendix A1 for definitions

X

Summary of Recommendations

High Priority	-	Actions agreed by you	100%
Medium Priority	1	High Priority completion	N/A
Low Priority	1	Overall completion	July 2025

Summary of findings

Examples of good practice

✓ Regional RRD policy which outlines process of retaining and disposing of information.

✓ We conducted a walkthrough of GENIE and found the unit has controls in place to ensure data quality is maintained.

✓ Governance mechanisms are in place within EMSOU to discuss data issues, such as through the Data Improvement and Governance Board, and the Information Assurance Working Group.

✓ Data breaches are recorded within Leicestershire Police intranet dashboard.

Highest Priority Findings

• EMSOU Information Asset Registers are incomplete

• Security Handbook not updated

Key root causes

• Lack of capacity to chase information asset owners.

• Lack of Information Management resource to review and feedback on information asset register entries.

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02. Latest Reports Issued – Summary of Findings

EMSOU Wellbeing & EDI 2024/25

Your One Page Summary

Audit Objective: to assess the design and effectiveness of the control framework for managing Wellbeing & EDI at the OPCCs and OPFCC.

Audit rationale

Why the Audit is in Your 2024/25 Plan

To assess the control framework at the Unit to support officer and staff wellbeing, including a review of controls and action plans in place regarding the Equality, Diversity and Inclusivity (EDI) of the Unit's workforce.

Summary of our opinion

Moderate Opinion

See Appendix A1 for definitions

X

Summary of Recommendations

High Priority	-		Actions agreed by you	100%
Medium Priority	2		High Priority completion	N/A
Low Priority	2		Overall completion	March 2026

Summary of findings

Examples of good practice

✓ EMSOU (the 'Unit') has a People Board in place which acts as the main governance structure to oversee wellbeing and EDI. Heads of Department are required attendees to ensure leadership across the Unit is engaged and made aware of updates.

✓ The Unit undertakes an annual exercise, the CTPEM Maturity Measurement, to benchmark and self-assess its performance with respect to EDI and wellbeing to identify and implement best practice.

Highest Priority Findings

• The Unit does not maintain sufficient oversight of the implementation status of actions within the People Strategy.

• The Unit lacks a clear understanding of its workforce demographics due to a high rate of nil responses.

Key root causes

• Absence of a formal action tracker.

• The Unit is unable to directly access three of the five Forces' workforce data.

Direction of travel

Previous Audit

May 2022

Direction of Travel

⇧ Previous Opinion: Limited

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03. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police											
Accreditation Management	15	15	Fieldwork	Q1	28-May-25			-	-	-	-
Seized Property	10	10	Planning	Q2	26-Aug-25			-	-	-	-
IT - Legacy Systems	10	10	Planning	Q3	03-Nov-25			-	-	-	-
Investigations	10	10	Planning	Q3	07-Nov-25			-	-	-	-
Wellbeing	10	10	Planning	Q3	01-Dec-25			-	-	-	-
Control Room / First Contact	10	10	Planning	Q3	08-Dec-25			-	-	-	-
Misconduct Hearings	10	10	Planning	Q4	12-Jan-26			-	-	-	-
Digital Forensics	10	10	Planning	Q4	22-Jan-26			-	-	-	-
Joint Audits											
Fleet Management	14	14	Fieldwork	Q1	02-Jun-25			-	-	-	-
IT - Cyber Security	20	20	Planning	Q4	05-Jan-26			-	-	-	-
Core Financials	30	30	Planning	Q2	TBC			-	-	-	-
Totals	**117**	**117**					**Totals**	-	-	-	-

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03. Overview of Internal Audit Plan 2025/26 (Cont.)

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Northamptonshire Commissioner Fire & Rescue Authority											
Data Quality / Management Information	10	10	Planning	Q1	21-Jul-25			-	-	-	-
Grievance Policy	10	10	Planning	Q3	13-Oct-25			-	-	-	-
Prevention	10	10	Planning	Q3	20-Nov-25			-	-	-	-
Workforce Plan	10	10	Planning	Q2	TBC			-	-	-	-
Specialist - Your Future Service	10	10	Planning	Q4	TBC			-	-	-	-
Totals	**35**	**35**					**Totals**	**-**	**-**	**-**	**-**

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04. Overview of Collaboration Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Collaboration Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
EMSOU POCA Income	10	10	Planning	Q2	21-Jul-25			-	-	-	-
EMSOU Forensics Accreditation	10	10	Planning	Q3	16-Oct-25			-	-	-	-
Totals	**20**	**20**					Totals	-	-	-	-

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05. Key Performance Indicators 2024/25

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with the Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police. Latest summary figures have been set out below:

KPI	KPI/SLA description	Criteria	Previous Score
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2024
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2024
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	54% (7 / 13)
5	Issue of final report	Within 5 working days of agreement of responses	90% (9 / 10)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	69% (9 / 13)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	100% (4 / 4)

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05. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
OPFCC Grants	09-May-24	13-May-24	2	04-Jun-24	13-Jun-24	5	19-Jun-24	4	27-Jun-24	4
Medium Term Financial Planning	21-May-24	28-May-24	4	08-Jul-24	24-Jul-24	8	24-Jul-24	0	24-Jul-24	0
Workforce Planning	20-Nov-24	09-Dec-24	13	20-Dec-24	05-Feb-25	15	25-Feb-25	14	27-Feb-25	2
Business Continuity & Emergency Planning Follow Up	12-Mar-25	19-Mar-25	5	10-Apr-25	01-May-25	9	28-May-25	17	29-May-25	1
Procurement & Supply Chain	12-Mar-25	24-Mar-25	8	22-Apr-25	23-May-25	14	13-Jun-25	14	18-Jun-25	2
Wellbeing				Deferred to 2025/26						
Joint Audits										
Asset Management	27-Jun-24	23-Jul-24	18	19-Aug-24	30-Aug-24	6	22-Oct-24	37	30-Oct-24	4
Core Financials	09-Aug-24	16-Sep-24	25	16-Oct-24	30-Oct-24	6	22-Nov-24	17	27-Nov-24	2
IT - IT Governance	31-Oct-24	06-Jan-25	44	10-Apr-25	09-Jun-25	24				
Estates Management	21-Aug-24	29-Jan-25	111	06-Jun-25	26-Jun-25	9				
Governance	23-Jan-25	31-Mar-25	47	02-May-25	07-May-25	2				

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05. Key Performance Indicators 2024/25 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Northamptonshire Commissioner Fire & Rescue Authority										
Safeguarding	27-Jun-24	18-Jul-24	15	05-Aug-24	30-Aug-24	12	17-Sep-24	12	19-Sep-24	2
Payroll	24-Oct-24	11-Nov-24	12	22-Nov-24	18-Dec-24	11	29-Jan-25	27	20-Feb-25	10
Succession Planning and Promotions	28-Nov-24	12-Dec-24	10	09-Jan-25	20-Mar-25	30	18-Jun-25	60	26-Jun-25	4
Data Quality	Deferred to 2025/26									

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06. Key Performance Indicators 2025/26

We monitor key areas of performance and delivery in line with the KPIs/Service Levels set out in our contract with the Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police. Latest summary figures have been set out below:

KPI	KPI/SLA description	Criteria	Previous Score
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2025
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2025
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	-
5	Issue of final report	Within 5 working days of agreement of responses	-
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	50% (1 / 2)
7	Customer satisfaction (measured by survey) "Overall evaluation of the delivery, quality and usefulness of the audit" Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	-

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06. Key Performance Indicators 2025/26 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
Accreditation Management	16-May-25	28-May-25	7							
Seized Property		26-Aug-25								
IT - Legacy Systems		03-Nov-25								
Investigations		07-Nov-25								
Wellbeing		01-Dec-25								
Control Room / First Contact		08-Dec-25								
Misconduct Hearings		12-Jan-26								
Digital Forensics		22-Jan-26								
Joint Audits										
Fleet Management	16-May-25	02-Jun-25	10							
IT - Cyber Security		05-Jan-26								
Core Financials		TBC								

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06. Key Performance Indicators 2025/26 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Northamptonshire Commissioner Fire & Rescue Authority										
Data Quality / Management Information		21-Jul-25								
Grievance Policy		13-Oct-25								
Prevention		20-Nov-25								
Workforce Plan										
Specialist - Your Future Service										

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07. Definitions of Assurance Levels and Recommendation Priority Levels

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Definitions of Recommendations		
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

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A1

Latest Reports Issued – Detailed Findings

Business Continuity Follow Up 2024/25

Recommendation	Priority	Original Management Comment, Responsibility and Timescale	Updated Management Comment, Responsibility and Timescale
Annual Testing Programme (4.1) The Force and OPFCC should implement an internal annual test programme for its business continuity plans. The Force should ensure the test programme covers all plans over a cyclical period, with those of highest priority tested on a more frequent basis. The Force should perform a reconciliation between the BCP Exercise and BCP Management Log, to ensure the departments listed are consistent with one another.	High	OPFCC - This recommendation is accepted by the OPFCC, and an annual testing regime will be established. We will look to align this with the annual refresh of the BCP for ease of updating as required via any learning gained as a result. Force - The force will reimplement an exercise schedule based on the previously agreed approach of desktop exercises. The frequency of the exercises will be determined by the criticality of the department. The exercise schedule will be presented to the Force Assurance Board in October 2023 for approval. As previously explained to the auditor the BCP Management Log was amended shortly before the audit due to a change in the structure of the force and this was not reflected in the Exercise Log due to no exercises having been scheduled for the relevant departments. The Exercise Log has already been updated to reflect the Management Log **Responsibility**: Paul Fell, OPFCC Director for Delivery; and, Richard Baldwin, Force Risk & Business Continuity Manager **Original timescale**: OPFCC (31st December 2023) and Force (October 2023)	**Partially Implemented:** We have reviewed the OPFCC Business Continuity Plan and confirmed that this is now subject to an annual exercise, last performed in November 2024. This recommendation has therefore been considered as Implemented for the OPFCC. We reviewed the Business Continuity exercise schedule for Northamptonshire Force. This states that category 1 departments should be tested on an annual basis. We noted the following however: • The DDAT department was last tested in July 2022: We were advised by the Risk and Business Continuity Manager that they have provisionally got an exercise scheduled for May 2025. • The Command Team and Executive Support exercise was blank on the exercise management log. We were advised by the Risk and Business Continuity Manager that the command team was in a state of transition throughout 2024 due to suspension of the former Chief Constable, so an exercise will be conducted when this team is stabilised. • The Roads Policing Team exercise was blank within the exercise management log. We were advised by the Risk and Continuity Manager that that this team was introduced in 2023. This should have been tested in 2024 but has not been completed. We have reviewed the BCP Management Log and BCP Exercise Log and have confirmed that they are consistent with one another.

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Business Continuity Follow Up 2024/25 (Cont.)

Recommendation	Priority	Original Management Comment, Responsibility and Timescale	Updated Management Comment, Responsibility and Timescale
	High		**Force Response** - RB The DDaT exercise is currently scheduled to be completed by the end of July 2025 but as previously explained it is hoped that this can be aligned with any disaster recovery testing so this date may be subject to change. The Command Team exercise is scheduled to be completed by the end of September 2025. Roads Policing completed an exercise in April 2025. **Revised timescale**: 30 September 2025

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Procurement & Supply Chain 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	As per the procurement regulations we would expect that notices are published within 30 days of awarding a contract. This should be done through the Find a Tender Service or Contracts Finder. We selected sample of 10 contracts that had various routes to market in the past twelve months. Nine of these contracts would be considered meeting the threshold where a contract award notice would be necessary. We noted six cases where the contract award notice was not on Find a Tender, and instead a decision record was conducted by the PFCC to ensure transparency. We further noted that three of these decision records were not on the OPFCC website. We were advised by management that this can happen where the contract is sensitive. Furthermore, in the rest of the sample of three contracts, we were not provided evidence of the contract award notice. The force used the EU Supply procurement tender portal at the time. **The Commercial Team should ensure that once a contract has been awarded, there is an appropriate award notice published.**	Medium	This was a known risk within the department and had been inherited from the transition and dissolution from the outsourced provision. The duplication across systems and double entry of information were not seen to be an appropriate use of limited capacity and mitigations had been established through the publication of decision records and our pipeline to ensure full transparency was provided in an alternative format whilst system reviews and implementation were undertaken. Nevertheless, the action is acknowledged, and steps have already been undertaken as part of the Transforming Public Procurement project to ensure the team are trained on the publication of notices for both PCR 2015 and PA23. In addition, the Organisations have also purchased a single system that shall support the single publication. This is regularly discussed in team meetings and we are monitoring notice publications during the TPP project meetings. An action plan to further monitor compliance is being developed. *Lucy Westley, Head of Commercial and Business Development*	01 September 2025
2	The May 2023 Joint Code of Corporate and Contract Procedure rules state that contracts over £213,477 must be approved with a service request by the PFCC. We selected a sample of 10 contracts that have had various routes to market in the past twelve months. We noted one contract, Standard Fuel Oils, with a total value of £1,680,000, did not have a service request. We were able to confirm that this contract did have a tender award report which was approved by the PFCC Monitoring Officer. **The Commercial Team should update the contracts approval process to require a service request for all contracts over the relevant threshold within the Joint Code of Corporate and Contract Procedures prior to approval.**	Medium	The Joint Code of Corporate Governance, which includes the Contract Standing Orders shall need to be updated to reflect the commencement of the Procurement Act 2023. Within this the approval levels shall need to be updated accordingly to align to the new requirements laid out in the statutory provision. In preparation for this, the organisations shall seek to establish a procurement panel that will oversee both below and above threshold contracts and the decision process around these. However, it should be noted that It is acknowledged that an SR was not submitted for the one case identified above and this is likely because this award was undertaken via an aggregation exercise with CCS. Therefore, a	01 July 2025

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Procurement & Supply Chain 2024/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2		Medium	decision was taken to join the aggregation and the service request not followed up. The agreed route to market was approved via signature summary a month later when the TAR was submitted. *Leanne Hanson, Chief Assets Officer*	01 July 2025

We have also raised one Low priority recommendation as part of this audit:

- The Commercial Team should track returns within their totaliser spreadsheets, which are used to monitor framework invoices.

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NCFRA Succession Planning & Promotions 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	We confirmed a risk assessment exercise had been undertaken in September 2023 to identify critical roles across the Service, and the impact if they left the Service. The critical roles are monitored at bi-monthly Workforce Planning Group meetings, however no formal succession plans have been put into place for the core or critical roles identified. We take the view documented succession plans should be in place to ensure establishment stability and continuity of service, manage career pathways, and identify and place high potential staff in leadership roles. **The Service should develop formal succession plans for critical roles to establish:** • **Dependencies of each role such as key skills, competencies and qualifications;** • **The role specification;** • **Individuals with potential to assume critical roles in emergency, short term, medium term or long term capacity;** • **Handover processes should a key member of staff leave at short notice.** **Succession plans should be periodically reviewed to ensure they are accurate and up to date.**	Medium	We acknowledge the audit's observation that while some succession practices exist, a more structured and strategic approach to critical roles is required. Critical roles have been identified, more work is required to develop the process and ensure that all competencies and qualifications are captured; and, job descriptions and specifications are under review. The New PDR module (Talent Successor) has been implemented which provides the organizationally set development goals for those identified as part of a talent conversation to be cascaded and evidenced the system will hold details of staff that are identified within the talent progression pathways. The Platform also supports identification of staff and skill sets. All Talent pools are held on this platform enabling quick access to those who have been identified and their skill sets and/or aspirational skill sets. Further work is required on this area, a workstream to review all the induction and handover processes will take place by the workforce development team. PDR & Effective 121 (inclusive of the importance of handover) has recently been designed and due to be rolled out in Autumn 2025 and form a part of the induction process for new line managers. We are committed to maintaining a fair and transparent promotions process aligned with national guidance and best practice. The audit identified areas where communication and consistency could be improved to ensure fair and transparent promotion processes, we will: Ensure that all promotion processes are underpinned by objective assessment methods and are clearly communicated to all staff. Provide feedback to unsuccessful candidates to support their development.	01 October 2025

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NCFRA Succession Planning & Promotions 2024/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
1		Medium	Continue to monitor promotion outcomes to ensure fairness, equality, and representation across all demographics. Improvements in these areas will be led by our Workforce Development department. *Mick Berry, Area Commander – Head of Response*	01 October 2025

We have also raised one Low priority recommendation as part of this audit:

- The Service should consider implementing the suggested actions to ensure the process for identifying and developing high-potential staff and leaders is adequately communicated and understood by staff across the Service. This will ensure the process is open and transparent for all staff.

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EMSOU Data Governance & Security 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	Information Asset Registers are an important control to understand what information is held, where it is held, and who it is shared with. This is a tool to assist EMSOU in following the Data Protection regulations. We conducted a walkthrough with the information manager at EMSOU to understand where information asset registers are complete. Information owners are required to complete these registers, and these individuals are usually the Heads of Departments. During walkthrough we noted that areas of the HR information asset register were not complete. This included the technical and organisational security measures in place, and the transfer and sharing elements of the register. We were further advised by the information manager that out of the eight capabilities, only three could be considered complete. **EMSOU should ensure that the information asset registers are kept updated and that information owners are clear on their responsibilities in completing all relevant sections.**	Medium	Action Agreed *Ravi Nagra-Kumar – EMSOU Information Manager*	01 July 2025

We have also raised one Low priority recommendations regarding:

• EMSOU should ensure that Security Handbook is updated on a regular basis, and that contact details of members of staff is accurate.

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EMSOU Wellbeing & EDI 2024/25

Ref	Recommendation	Priority	Management Comments	Due Date
1	EMSOU has a 'People Strategy 2023-25' which outlines five key objectives the Unit aims to deliver on. Included within each objective are actions of what the Unit seeks to achieve, how the Unit will achieve it and the key performance indicators for tracking success. The overall vision for the Strategy is 'for EMSOU to have a talented representative and inclusive workforce that feels supported and has the capabilities to meet future policing challenges'. Separately, EMSOU maintains a 'People Strategy Action Plan 2023-25', which sets out all of the actions the Unit aims to deliver on in respect of the five objectives outlined in the Strategy. However, upon review of both the Strategy and the Action Plan, not all actions included within the Strategy are outlined within the Action Plan. Similarly, we noted that the Unit does not maintain a formal 'Action Tracker' to monitor the implementation status of the actions. We selected a sample of five actions, one from each objective, from the Unit's People Strategy Action Plan to confirm the status of implementation. We confirmed two actions had been completed, two are currently in-progress and one hadn't yet been started. It was assumed that completion dates were 31st March 2025 due to the People Strategy date (2023-2025) as each action did not record its respective implementation due date. We were informed by the Inclusion & Wellbeing Officer that the Unit is due to launch a refreshed People Strategy and Action Plan from April 2025, as the 2023-25 is due to come to a close in March 2025. **The Unit should create a formal 'Action Tracker' to monitor the status of actions within the People Strategy. Elements of the action tracker could include but not be limited to:** • **Action Lead (Responsible Owner)** • **Actions completed** • **Actions to undertake**	Medium	Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised: Ref 1: EMSOU People Strategy 2023-25 has been reviewed. Following this, a new People, Culture & Inclusion Strategy 2025-28 has been developed in consultation with EMSOU Command and EMSOU HR team. It will be embedded into the EMSOU Strategy 2025-28. The People Strategy has been written and is supported by a clear Delivery Plan that sets dates for implementation and completion of key people focussed activities. Each deliverable is aligned to key people metrics to understand if the activity is having the intended impact. Delivery will be monitored via the EMSOU People Board which meets on a bimonthly basis. We anticipate that this will address the recommendations highlighted in the report. *EMSOU HR Business Partner*	31 March 2026

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Ref	Recommendation	Priority	Management Comments	Due Date
1	• **Current update** • **Start date / End date** **The Unit should complete a review of the implementation status of all actions outlined within the People Strategy Action Plan 2023-25. Where actions are found to be incomplete and/or in progress, the Unit should assess whether such actions should be included within the new Strategy.**	Medium		31 March 2026

2	The Inclusion & Wellbeing Officer receives quarterly 'HR Dashboard' reports produced by the HR Business Partners alongside the Performance Team within EMSOU, which are circulated to the Performance Management Group and People Board respectively. The reports capture establishment data regarding EMSOU staff whilst also capturing details regarding some of the protected characteristics.
	We reviewed the latest reports circulated to the Performance Management Group (January 2025) and People Board (April 2024), and noted nil responses in the following reports:
	• Performance Management Group Q3 January 2025 (headcount of 1079)
	  • Gender: 17%
	  • Age: 17.9%
	• People Board Q1 April 2024 (headcount 910)
	  • Ethnicity: 11.32%
	  • Disability: 50.44%
	  • Sexuality: 69.34%
	We were informed that People Board reports were not circulated for Q2 and Q3 due to staff changes and absences.
	Reducing the number of nil responses will minimise the risk of the Unit making inefficient and ineffective decisions, as it will have a more accurate understanding of the workforce.
	Through discussions with the Inclusion & Wellbeing Officer and the HR Business
			Since the audit was undertaken in EMSOU, the following changes have been implemented to address some of the issues raised:
			Ref 2: Workforce reporting has been a challenge for EMSOU over a number of years. Actions being led by the EMSOU HR Lead include:
			• EMSOU HR team now has access to HR Gateway workforce reporting/ demographic data – this has will increase the Units understanding of demographics so people focussed activity can be effectively targeted.
			• EMSOU HR Lead is currently leading a project to complete a 'rebuild' of the HR Gateway System for all EMSOU workforce information e.g. establishment, strength and demographic data for improved reporting. This project will include improving access/ workforce data for EMSOU officers and staff that have a 'Partner' record and are not within Leics/ Derbs.
			EMSOU HR Business Partner
				31 March 2026

EMSOU Wellbeing & EDI 2024/25 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
2	Partner, we noted the Unit has difficulty in obtaining workforce data for Nottinghamshire, Northamptonshire and Lincolnshire staff, as it does not have direct access to such records. The Unit is able to directly access Leicestershire and Derbyshire's staff records, as it uses the shared HR system in place between the Forces. **The Unit should implement measures to address nil rate responses, by emphasising to the workforce the significance of the data for decision making and creating a more inclusive environment.**			31 March 2026

We have also raised two Low priority recommendations regarding:

- The Unit should re-launch the 'State Four' newsletter and work with the Communications Team to select a suitable location for its accessibility, ensuring adequate visibility.

- The Unit should resume circulating staff leaver trends and themes to senior management, as this will enable sufficient oversight and allow the Unit to address potential issues.

Contact

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Statement of Responsibility

We take responsibility to the Office of the Police, Fire and Crime Commissioner ("OPFCC") for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority ("NCFRA") and Northamptonshire Police ("Force") for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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Grant Thornton

Joint Audit Plan for Northamptonshire Police, Fire and Crime Commissioner and Northamptonshire Chief Constable

Year ending 31 March 2025

29 April 2025

Contents

01 Key developments impacting our audit approach

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

- The government's strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:

- Coordinating the system – including leading the local audit system and championing auditors' statutory reporting powers;

- Contract management, procurement, commissioning and appointment of auditors to all eligible bodies;

- Setting the Code of Audit Practice;

- Oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies;

- Reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;

- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;

- enhancing capacity and capability in the sector;

- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and

- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Key developments impacting our audit approach

National Position

Funding

Police forces are facing years of underfunding and a lack of support. UNISON warns that police forces in England and Wales could face a combined budget shortfall of almost £721m by 2026. The macroeconomic climate is challenging and under the new Government's fiscal rules, there is little optimism that the public sector and policing will be afforded large budget increases in the short/medium term. Police forces suffered more than most during the austerity years of the 2010s and with relatively small levels of revenue and capital reserves, there is serious concern how policing will cope with another round of Government cuts.

Unlike Councils who have demand led statutory services, the impact of budget cuts to policing is unlikely to result in financial crisis i.e. S114. Rather, the impact of the budget cuts in the 2010s was significant capital disposals and an almost linear relationship with the decline in the number of police officers and staff. Budget cuts slow down recruitment which ultimately impacts the police's ability to prevent, investigate and bring to justice the perpetrators of crime.

Public trust

Public trust in the police is at historically low levels. YouGov poll the public monthly asking the question "Are the police doing a good job?". In December 2019, 77% of respondents said they were doing a good job. In 2024, this had fallen to just 50%, with 40% of respondents saying there were not doing a good job. One of the factors behind the decline in trust and confidence in policing is the array of misconduct and criminal acts committed by Police officers in recent years. A key strategic challenge for all police forces is restoring and rebuilding trust.

Police officer uplift programme (PUP) and vetting

There is uncertainty about the long-term impact of the additional officers that have been recruited. Recruiting and training police is not a simple or quick process. It requires forward planning, time, certainty, and the money to pay salaries of police officers. Rapid recruitment has led to concerns over the adequacy of vetting arrangements and rapid recruitment has placed a burden on supervising officers.

Our Response

Police Forces and law enforcement agencies grapple with a range of challenges, including rising crime rates, budget constraints, recruitment and retention of qualified personnel, community relations, and the ever-evolving landscape of cybercrime.

The cultural problems that have resulted in a crisis of public trust cannot be resolved with financial resources alone. The police require a comprehensive reorganisation of its procedures, culture, and financial support

Our value for money audit work continues to identify significant weaknesses in all criteria of the Code of Audit Practice. This shows that Police bodies are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We share the optimism we have seen within our police bodies about their highly trained, skilled workforce and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Key developments impacting our audit approach

Local Context

The 2021/22 and 2022/23 audit opinions were disclaimed due to the impacts of the local government backstop, and despite us completing a significant amount of our audit work in the 2023/24 financial year, we were unable to complete sufficient work to conclude on opening, and therefore closing, balances by the 28 February 2025 backstop. A disclaimed opinion was issued for each of the Chief Constable and the PFCC once again in 2023/24, although the work we have completed will help us towards the aim of rebuilding assurance.

Our Response

- We have started the planning of the 2024/25 audit earlier this year, and in line with the timetable for our other audited bodies. We plan to start the final accounts audit in late June with the aim of finalizing our work in the Autumn.

New accounting standards and reporting developments

Local authorities will need to implement IFRS 16 Leases from 1 April 2024. The main difference from IAS 17 will be that leases previously assessed as operating leases by lessees will need to be accounted for on balance sheet as a liability and associated right of use asset. More information can be found on the next slide.

The FRC issued revisions to ISA (UK) 600 'Audits of group financial statements (including the work of component auditors)'. The revised standard includes new and revised requirements that better aligns the standard with recently revised standards such as ISQM 1, ISA 220 (Revised) and ISA 315 (Revised 2019).
The new and revised requirements strengthen the auditor's responsibilities related to professional scepticism, planning and performing a group audit, two-way communications between the group auditor and component auditor, and documentation. The changes are to keep the standard fit for purpose in a wide range of circumstances and the developing environment.

- Audit procedures to confirm IFRS 16 has been correctly adopted.

- Enhanced procedures in respect of audits of group financial statements

Key developments impacting our audit approach (continued)

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in the police sector. Our proposed work and fee, as set out further in this joint Audit Plan, has been agreed with both Directors of Finance.

- To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. Please confirm in writing if this is acceptable to you, and that your officers will make themselves available to our audit team. This is also in compliance with PSAA contract guidance which requires us to commit to onsite working.

- We would like to offer a formal meeting with the Chief Constable and PFCC twice a year, and with both Directors of Finances quarterly as part of our commitment to keep you fully informed on the progress of the audit.

- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Joint Independent Audit Committee, to brief them on the status and progress of the audit work to date.

- Our VfM work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.

- We will continue to provide you and your Joint Independent Audit Committee with sector updates providing our insight on issues from a range of sources via our Joint Independent Audit Committee updates.

- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation, discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.

Key developments impacting our audit approach (continued)

Our responses

Our Responses (continued)

- With the ongoing financial pressures being faced by police bodies, in planning this audit we have considered the financial viability of the PFCC Group and Chief Constable. We are satisfied that the going concern basis remains the correct basis behind the preparation of the accounts. We will keep this under review throughout the duration of our appointment as auditors of the PFCC Group and Chief Constable.

- There is an increased incentive and opportunity for organisations in the public sector to manipulate their financial statements due to ongoing financial pressures. We are required to identify a significant risk with regard to management override of controls.

- There is a rebuttable presumed risk that revenue and expenditure may be misstated due to improper recognition – refer to page 16, where have rebutted both of these risks.

In 2023/24 we issued disclaimed audit opinions as a result of the local government backstop. We are currently awaiting guidance from FRC and NAO on how we will regain assurance on opening balances and what that will mean for the opinion on the accounts for 2024/25. We undertook signficant work on the 2023/24 accounts and anticipate that this should impact on the timeline for regaining assurance, however we do not yet have clarity on this. We reference this further in the backstop section of this report.

IFRS 16 Leases

Summary

IFRS 16 Leases is now mandatory for all Local Government bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Introduction

IFRS 16 updates the definition of a lease to:

- "a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration." In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major change from the requirements of IAS 17 in respect of operating leases.

There are however the following exceptions:

- leases of low value assets (optional for LG)

- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if a police body is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

We believe that most Police Bodies will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures

- application of judgment and estimation

- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes

- systems to capture the process and maintain new lease data and for ongoing maintenance

- accounting for what were operating leases

- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

Planning enquiries

As part of our planning risk assessment procedures we have discussed the implementation of IFRS 16 with management, and we have requested that specific consideration be given to the arrangements in place between the PFCC and the Chief Constable.

The Backstop
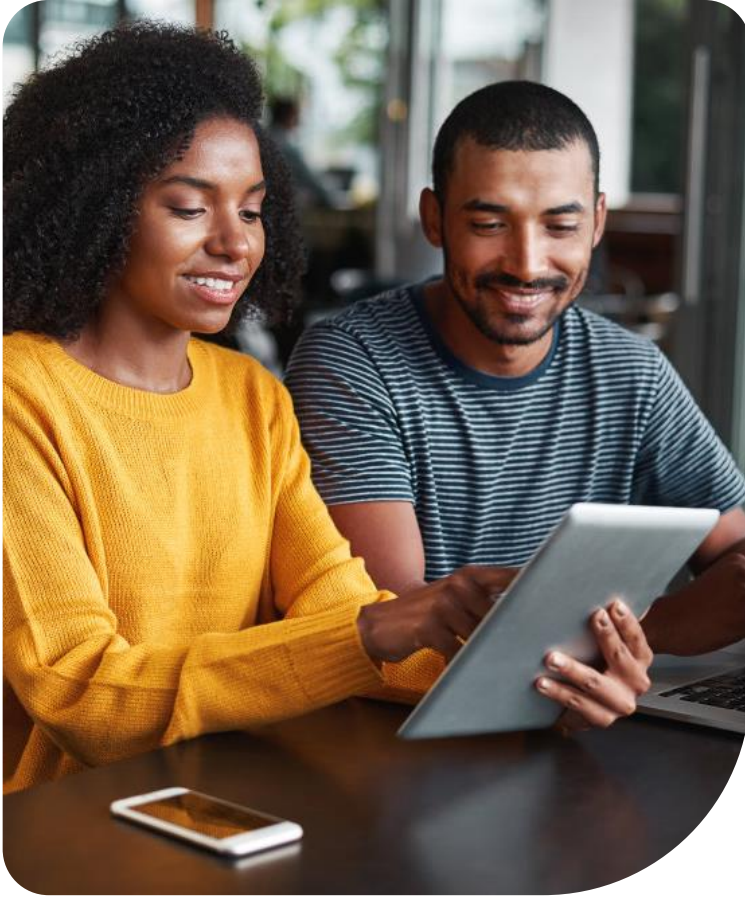
Local Government National Context – The Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- for years ended 31 March 2023 and earlier by 13 December 2024;

- for years ended 31 March 2024 by 28 February 2025; and

- for years ended 31 March 2025 by 27 February 2026.

The Statutory Instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

Local Government National Context – Local Audit Recovery

In the audit report for the year ended 31 March 2024, a disclaimer of opinion was issued for each of the Chief Constable's and the PFCC and group's financial statements, due to the backstop.

As are result, we anticipate that for 2024/25:

- we will have limited assurance over the opening balances for 2024/25, due to the prior year disclaimer of opinion over the in-year movements, and therefore closing balances, specifically in relation to Property, Plant and Equipment and the Pension Liabilities.

- We will have limited assurance over the closing reserves balance also due to the uncertainty over their opening amount.

We are in discussion with the NAO and the Financial Reporting Council (FRC) as how we regain assurance. We will work with your bodies to rebuild assurance over time.

Our Work

Our initial focus for the audit will be on in-year transactions including income and expenditure, journals, capital accounting, payroll and remuneration and disclosures; and closing balances on the Balance Sheet for 2024/25. Our objective is to begin a pathway to recovery, by providing assurance over the in year 2024/25 transactions and movements, where possible, and those closing balances which can be purely determined in isolation without regard to the opening balance, such as payables and receivables.

As guidance is received from the NAO and the FRC, we will formulate a more detailed strategy as to how assurance can be gained on prior years.

02 Introduction and Headlines

Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audits of Northamptonshire Police, Fire and Crime Commissioner and Northamptonshire Chief Constable for those charged with governance. Those charged with governance is the PFCC and the Chief Constable respectively, as each is a corporation sole.

Respective responsibilities

The National Audit Office ('the NAO') has issued a document entitled Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of both Northamptonshire PFCC and Northamptonshire Chief Constable. We draw your attention to these documents.

Scope of our Audit

The scope of our audits is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the financial statements of the Chief Constable, and of the PFCC & Group, that have been prepared by management with the oversight of those charged with governance; and we consider whether there are sufficient arrangements in place at each of the PFCC and the Chief Constable for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that resources are used efficiently in order to maximise the outcomes that can be achieved.

The audit of the financial statements does not relieve management or those charged with governance of your responsibilities. It is the responsibility of the PFCC and Chief Constable to ensure that proper arrangements are in place for the conduct of their business, and that public money is safeguarded and properly accounted for. We have considered how the PFCC and Chief Constable are fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the PFCC Group and Chief Constable's business and is risk based.

Introduction and headlines (continued)

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control (relevant to both the PCC and the Chief Constable)
- Valuation of land and buildings (relevant to the PCC only)
- Valuation of the net pension liability (relevant to the Chief Constable only)

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Group Audit

The PFCC is required to prepare group financial statements that consolidate the financial information of the PFCC and Chief Constable.

Materiality

We have determined planning materiality to be £5.6m (PY £4.6m) for the Group, £4.1m (PY £3.0m) for the PFCC, and £5.1m (PY £4.1m) for the Chief Constable, which equates to 2.25% of the prior year gross expenditure.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. As part of our risk assessment, we have considered the impact of unadjusted prior period errors (where applicable).

Clearly trivial has been set at £205k (PY £150k).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor's Annual Report.

Audit logistics

Our planning work began in January 2025, and an interim visit took place in April 2025. Our final visit is planned to commence from August 2025.

Our key deliverables are this Joint Audit Plan, our Joint Audit Findings Report and Joint Auditor's Annual Report.

Our proposed fee for the audit will be £110,770 (PY: £107,128) for the Group and £54,029 (PY: £52,252) for the Chief Constable, subject to the PFCC and Chief Constable each delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

03 Identified risks

Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Significant risk	Risk Relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Management override of controls	Chief Constable, PFCC & Group	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	We will: • review the accounting estimates, judgements and decisions made by management; • evaluate the design and implementation of management overrise of controls over journals; • identify and test unusual journals recorded during the year and after the draft accounts production stage for appropriateness and corroboration; • gain an understanding of the accounting estimates and critical judgements applied by management and consider their reasonableness with regard to corroborative evidence; and • evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.

"In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK)." (ISA (UK) 315).

In making the review of unusual significant transactions "the auditor shall treat identified significant related party transactions outside the entity's normal course of business as giving rise to significant risks." (ISA (UK) 550).

Management should expect engagement teams to challenge management in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide to engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
The revenue cycle includes fraudulent transactions	n/a	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. As external audits in the public sector, we are also required to give regard to Practice Note 10, which interprets the ISA in a public sector context and directs us to consider whether the assumption also applies to expenditure.	We have identified and completed a risk assessment of all revenue streams for the Chief Constable and PFCC. We have rebutted the presumed risk that revenue may be misstated due to the improper recognition of revenue for all revenue streams, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of public sector bodies, mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for either entity or the Group.	Having considered the risk factors set out in ISA 240 and nature of the revenue streams at the Group, we have determined that the risk of fraud arising from revenue recognition can be rebutted. Therefore, at the planning stage we do not consider this to be a significant risk for either entity, and standard audit procedures will be carried out. We will continue our risk assessment throughout the audit to identify any circumstances indicating a requirements to alter the decision.
The expenditure cycle includes fraudulent transactions	n/a	Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.	We have identified and completed a risk assessment of all expenditure streams for the Chief Constable and PFCC. We have considered the risk that expenditure may be misstated due to improper for all streams and concluded that there is not a significant risk, because: • there is little incentive to manipulate expenditure recognition; • opportunities to manipulate expenditure recognition are very limited; and • the culture and ethical frameworks of public sector bodies, mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for either entity or the Group.	We do not consider this to be a significant risk for the either the Chief Constable or the PFCC Group, and standard audit procedures will be carried out. We will keep this assessment under review throughout the audit to ensure this judgement remains appropriate.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of land and buildings	PFCC (& Group)	The PFCC revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from current value (or the fair value for surplus assets) at the financial statements date. This is done via full valuations, or on a desktop basis, with a full valuation undertaken at least once every five years in accordance with the requirements of the CIPFA Code.	This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£84 million as at 31 March 2024) and the sensitivity of the estimate to changes in key assumptions. The valuation also depends on the completeness and accuracy of source data such as floor areas and subjective inputs such as obsolescence factors. We therefore have identified that the accuracy of the key inputs and assumptions driving the valuation of land and buildings, and surplus assets, as a significant risk.	We will: • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuer, and the scope of their work; • evaluate the competence, capabilities and objectivity of the valuation expert; • write to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the Code are met; • challenge the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; • test, on a sample basis, revaluations made during the year, agreeing key source data used such as floor areas and build costs to suitable independent evidence and confirming that the valuation methodology has been correctly applied; and • test revaluations made during the year to see if they had been input correctly into the asset register.

Significant risks identified (continued)

Significant risk	Risk relates to	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of the pension fund net liability	Chief Constable (& Group)	The Chief Constable's net pension liability, made up of both the Local Government Pension Scheme (LGPS) and Police Pension Scheme (PPS), as reflected in its balance sheet, represents a significant estimate in the financial statements. The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework).	The net pension liability is considered a significant estimate due to the size of the numbers involved (£1.055 billion at 31 March 2024) and sensitivity of the estimate to changes in the key assumptions. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. With regard to these assumptions, we have therefore identified the valuation of the net asset / liability as a significant risk.	We will: • update our understanding of the processes and controls put in place by management to ensure that the pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluate the instructions issued by management to their management experts (the actuaries for the LGPS and PPS) for this estimate and the scope of the actuaries' work; • assess the competence, capabilities and objectivity of the actuaries who carried out the pension fund valuations; • assess the accuracy and completeness of the information provided to the actuaries to estimate the liabilities; • test the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial reports from the actuaries; • undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • obtain assurances from the auditor of the Northamptonshire Pension Fund as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary, and the fund assets valuation in the pension fund's financial statements.

Other risks identified

Other risks are, in the auditor's judgement, those where the likelihood of material misstatement cannot be reduced to remote, without the need for gaining an understanding of the associated control environment, along with the performance of an appropriate level of substantive work. The risk of misstatement for another risk is lower than that for a significant risk, and they are not considered to be areas that are highly judgemental, or unusual in relation to the day-to-day activities of the business.

Risk	Risk relates to	Reason for risk identification	Planned audit procedures
IFRS16	PCC Group/Chief Constable	2024/25 is the first year of application of IFRS 16, which was implemented from 1 April 2024. The standard establishes a new accounting model in which all leases for assets for more than 12 months above a de minimis value will be accounted for by recognising a 'right to use' asset on the Balance Sheet, together with a liability for the present value of the lease payments. As this is a new standard this year, we consider that this presents completeness a risk to the accounts. (see page 9 for further detail)	We will consider the approach adopted by management to implement the new standard. In particular we will review the approach adopted by management to ensure the completeness of lease records and the subsequent balances in the financial statements, as well as the disclosures relating to the new standard in the draft accounts. At the time of writing this report, management do not anticipate that the implementation of the standard will have a material impact on the financial statements.

"The auditor determines whether there are any risks of material misstatement at the assertion level for which it is not possible to obtain sufficient appropriate audit evidence through substantive procedures alone. The auditor is required, in accordance with ISA (UK) 330 (Revised July 2017), to design and perform tests of controls that address such risks of material misstatement when substantive procedures alone do not provide sufficient appropriate audit evidence at the assertion level. As a result, when such controls exist that address these risks, they are required to be identified and evaluated." (ISA (UK) 315)

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Reports and Annual Governance Statements and any other information published alongside your financial statements to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Chief Constable, PFCC and Group.

- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statements are in line with requirements set by CIPFA.

- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.

- We consider our other duties under legislation and the Code, as and when required, including:

  - giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;

  - issuing a report in the public interest or written recommendations to the PFCC Group and Chief Constable. under section 24 of the Local Audit and Accountability Act 2014 (the Act);

  - application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act;

  - issuing an advisory notice under section 29 of the Act.

- We certify completion of our audits.

Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

04 Group Audit

Group audit scope and risk assessment

In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects, in accordance with the applicable financial reporting framework.

Component	Risk of material misstatement to the group	Planned audit approach and level of response required under ISA (UK) 600 Revised	Response performed by	Risks identified	Auditor
Northamptonshire PFCC	Yes	Full scope audit performed by Grant Thornton UK LLP	Group auditor	Management override of control Valuation of land and buildings	Grant Thornton UK
Northamptonshire Chief Constable	Yes	Full scope audit performed by Grant Thornton UK LLP	Group auditor	Management override of control Valuation of the net pension liability	Grant Thornton UK

Fraud and litigation

We have not been made aware of any actual or attempted frauds in the year during our planning procedures performed to date. Should any factors arise in relation to fraud risk or actual or attempted fraud we ask that you inform us of this at the earliest possible opportunity.

05 Our approach to materiality

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Description	Planned audit procedures
Determination We have determined planning materiality (financial statement materiality determined at the planning stage of the audit) based on professional judgement in the context of our knowledge of the PFCC and Chief Constable, including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements	• We determine planning materiality in order to: – establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements – assist in establishing the scope of our audit engagement and audit tests – determine sample sizes and – assist in evaluating the effect of known and likely misstatements in the financial statements
Other factors An item does not necessarily have to be large to be considered to have a material effect on the financial statements	• An item may be considered to be material by nature when it relates to instances where greater precision is required
Reassessment of materiality Our assessment of materiality is kept under review throughout the audit process	• We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality
Matters we will report to the Joint Independent Audit Committee Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to those charged with governance any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	• We report to those charged with governance any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. • In the context of the PFCC and Chief Constable, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £205k (PY £150k). • If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to those charged with governance to assist them in fulfilling their governance responsibilities.

Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

	Amount (£)	Qualitative factors considered
Materiality for the Group financial statements	5,600,000	Our materiality thresholds equate to approximately 2.25% of the prior year gross operating costs for the group, the PFCC and the Chief Constable, respectively.
Materiality for the CC financial statements	5,100,000	This assessment reflects the fact that the group operates in a stable, publicly funded environment, and no significant control deficiencies have been identified in the prior year or in the course of our audit planning.
Materiality for the PFCC financial statements	4,100,000	Whilst we calculate separate materiality levels for the group, the PFCC and the Chief Constable, we use the lowest of the three (the PFCC's materiality) as the basis for our overall financial statements audit.
Materiality for senior officer remuneration	40,000	Due to the public interest in senior officer remuneration disclosures, we design our procedures to detect errors in specific accounts at a lower level of precision, which we have determined to be applicable for senior officer remuneration disclosures. We will apply headline materiality of 2.25% to the total senior officer remuneration, and this will be applied at an individual officer level.

06 IT audit strategy

IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach, we will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
Unit 4 Agresso	Financial reporting	• ITGC assessment (design effectiveness and implementation)
iTrent	Payroll	• To be determined

07 Value for Money Arrangements

Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:

Financial sustainability

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

Governance

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

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.

Risks of significant VFM weaknesses

As part of our initial planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:

Statutory recommendation

Written recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.
A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.

Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body.
We have defined these recommendations as 'key recommendations'.

Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements.

Risks of significant weakness in VFM arrangements (continued)

Risk assessment of the PFCC Group/CC's VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor's work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of any prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified, we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements		2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	A	No risks of significant weakness reported; improvement recommendations made.	No risks of significant weakness identified.	
Governance	A	No risks of significant weakness reported; improvement recommendations made.	No risks of significant weakness identified	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in 2023/24.
Improving economy, efficiency and effectiveness	G	No risks of significant weakness reported and no improvement recommendations made.	No risks of significant weakness identified	

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor's annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We report our value for money work in our Auditor's Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor's Report and included within our audit opinion.

G — No significant weaknesses in arrangements identified or improvement recommendation made.
A — No significant weaknesses in arrangements identified, but improvement recommendations made.
R — Significant weaknesses in arrangements identified and key recommendations made.

08 Logistics

Logistics

The audit timeline

Key Dates

Year end:
31 March 2025

Joint Independent Audit Committee:
3 December 2025

Sign off:
December 2025

Audit phases:

Planning and Interim
January - April

Key elements

- Planning requirements checklist to management
- Agree timetable and deliverables with management and Joint Independent Audit Committee
- Issue Audit progress report and sector update to management and Joint Independent Audit Committee
- Issue the Joint Audit Plan to management, Joint Independent Audit Committee and those charged with governance.
- Document design effectiveness of systems and processes
- Review of key judgements and estimates

Final
August - November 2025

Key elements

- Audit team onsite to complete fieldwork and detailed testing
- Weekly update meetings with management

Completion
December 2025

Key elements

- Draft Audit Findings issued to management
- Audit Findings meeting with management
- Audit Findings issued to Joint Independent Audit Committee and those charged with governance
- Audit Findings presentation to Joint Independent Audit Committee
- Auditor's Annual Report
- Finalise and sign financial statements and audit report

Our team and communications

Grant Thornton core team

Laurelin Griffiths

Engagement Lead/
Key Audit Partner

- Key contact for senior management and Joint Independent Audit Committee
- Overall quality assurance

William Howard

Audit Manager

- Key contact for senior management and Joint Independent Audit Committee
- Overall quality assurance
- Resource management

Oyin Yemidale

Audit In-charge

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	• Client service review	• The Audit Plan • Audit Progress and Sector Update Reports • The Audit Findings • Auditor's Annual Report	• Audit planning meetings • Audit clearance meetings • Communication of issues log	• Technical updates
Informal communications	• Open channel for discussion		• Communication of audit issues as they arise	• Notification of up-coming issues

09 Fees and related matters

Our fee estimate

Our estimate of the audit fees we will charge is set out in the table across, along with the fees billed in the prior year

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's Ethical Standard (revised 2024) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2023, PSAA awarded a contract of audit for the Northamptonshire Police Group to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2024/25 audit is £164,799.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor's annual report for the previous Audit Year (exception for new clients in 2023/24 only)
- Production of the draft audit planning report to Audited Body
- 50% of planned hours of an audit have been completed
- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here Fee Variations Overview – PSAA

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

Company	Audit Fee for 2023/24 (£)	Proposed fee for 2024/25 (£)
Northamptonshire PFCC Group Audit	107,128	110,770
Northamptonshire Chief Constable Audit	52,252	54,029
Total (Exc. VAT)	159,380	164,799

* Note that fee variations for the 2023/24 audit remain subject to PSAA approval

Our fee estimate

We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the PFCC and Chief Constable will each:

- prepare a good quality set of accounts, supported by comprehensive and well-presented working papers which are ready at the start of the audit
- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements
- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements
- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.

Previous year

In 2023/24 the scale fee set by PSAA was £149,960. The actual fee charged for the audit was £159,380.

The opinions on the 2023/24 audits were disclaimed due to the imposition of a backstop date, and the lack of assurance over opening balances. This was due to the disclaimer opinions issued by the predecessor auditor in 2022/23. We will need to undertake further audit work in respect of the Group's closing reserves balances to start rebuilding our assurance. We will discuss the practical implications of this with you should this circumstance arise.

10   Independence considerations

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers.)

As part of our assessment of our independence at planning we note the following matters:

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Group, PFCC or Chief Constable that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships and Investments held by individuals	We have not identified any potential issues in respect of personal relationships with the Group, PFCC or Chief Constable or investments in the Group, PFCC or Chief Constable held by individuals.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Group, PFCC or Chief Constable as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Group, PFCC or Chief Constable.
Contingent fees in relation to non-audit services	There are no non-audit services provided, and therefore there are no contingent fee arrangements are in place.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Group, PFCC or Chief Constable board, senior management or staff.

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

11   Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	●	
Planned use of internal audit	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Matters in relation to the group audit, including: Scope of work on components, involvement of group auditors in component audits, concerns over quality of component auditors' work, limitations of scope on the group audit, fraud or suspected fraud	●	●
Views about the qualitative aspects of the group's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

12   Delivering audit quality

Delivering audit quality

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:

Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.

Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.

Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment

- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality, effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.
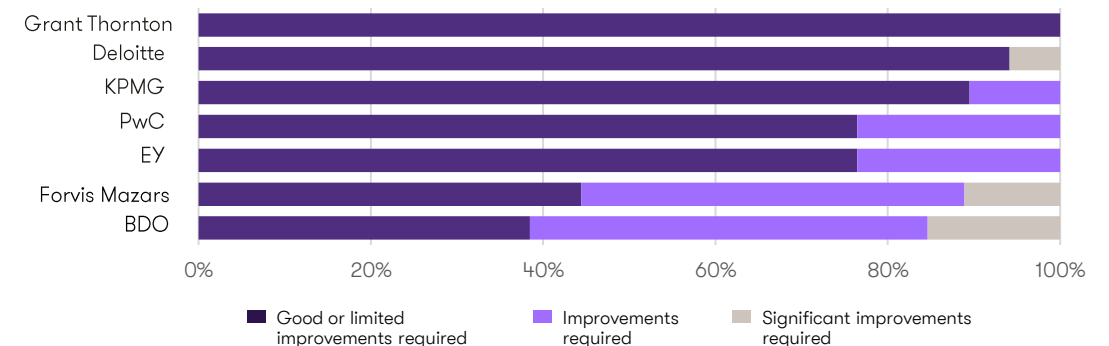
Oversight and control

Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit

FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)

Chart showing firms: Grant Thornton, Deloitte, KPMG, PwC, EY, Forvis Mazars, BDO, with horizontal bars on a 0%–100% scale.

Legend:
- Good or limited improvements required
- Improvements required
- Significant improvements required

13 Appendices

IFRS reporters
New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7

Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters
Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

• Introducing new defined categories for the presentation of income and expenses in the income statement

• Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.

• Disclosure of management defined performance measures

• Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

Grant Thornton

Grant Thornton

The Audit Plan for Northamptonshire Commissioner Fire and Rescue Authority

Year ending 31 March 2025

29 April 2025

Contents

Section	Page

01 Key developments impacting our audit approach

Local Audit Reform

External factors

Proposals for an overhaul of the local audit system

On 18 December 2024, the Minister of State for Local Government and English Devolution, Jim McMahon OBE, wrote to local authority leaders and local audit firms to announce the launch of a strategy to overhaul the local audit system in England. The proposals were also laid in Parliament via a Written Ministerial Statement.

The government's strategy paper sets out its intention to streamline and simplify the local audit system, bringing as many audit functions as possible into one place and also offering insights drawn from audits. A new Local Audit Office will be established, with responsibilities for:

- Coordinating the system – including leading the local audit system and championing auditors' statutory reporting powers;

- Contract management, procurement, commissioning and appointment of auditors to all eligible bodies;

- Setting the Code of Audit Practice;

- Oversight of the quality regulatory framework (inspection, enforcement and supervision) and professional bodies;

- Reporting, insights and guidance including the collation of reports made by auditors, national insights of local audit issues and guidance on the eligibility of auditors.

The Minister also advised that, building on the recommendations of Redmond, Kingman and others, the government will ensure the core underpinnings of the local audit system are fit for purpose. The strategy therefore includes a range of other measures, including:

- setting out the vision and key principles for the local audit system;

- committing to a review of the purpose and users of local accounts and audit and ensuring local accounts are fit for purpose, proportionate and relevant to account users;

- enhancing capacity and capability in the sector;

- strengthening relationships at all levels between local bodies and auditors to aid early warning system; and

- increased focus on the support auditors and local bodies need to rebuild assurance following the clearing of the local audit backlog.

Our Response

Grant Thornton welcomes the proposals, which we believe are much needed, and are essential to restore trust and credibility to the sector. For our part, we are proud to have signed 83% of our 2022/23 local government audit opinions without having to apply the local authority backstop. This compares with an average of less than 30% sign off for other firms in the market. We will be keen to work with the MHCLG, with existing sector leaders and with the Local Audit Office as it is established to support a smooth transition to the new arrangements.

Key developments impacting our audit approach

National Position

Authorities face many challenges, the pandemic along with the cost of living crisis has left local government bodies with economic, social, and health challenges to address:	**Our Response**

Authorities face many challenges, the pandemic along with the cost of living crisis has left local government bodies with economic, social, and health challenges to address:

Staffing: A key challenge facing Authorities in maintaining service sustainability is the growing difficulties in relation to workforce recruitment and retention. Authorities struggle to attract and retain qualified staff, especially younger talent. Many authorities have outdated recruitment processes and are heavily reliant on agency staff.

Climate change: As the impacts of climate change become increasingly evident, local government plays a pivotal role in mitigating and adapting to these changes. The UK's targets for achieving net zero carbon emissions and pledges must align into cohesive policies with common goals. This includes ongoing local economy investment in renewable energy, promoting sustainable transportation and implementing measures to enhance resilience against extreme weather events.

Funding: Local governments face many challenges in securing funding, including declining grant income, slow tax revenue growth, and rising demand for services. These challenges can make it difficult for local government to balance their budgets, assess their revenue base, enforce taxes, and prevent tax evasion. Strained budgets are making it challenging to fund essential services, infrastructure projects and the ongoing stream of section 114 notices will not come as a surprise this year.

Digital Transformation: The fast pace of technological advancement poses both opportunities and challenges for local government. The adoption of digital tools and platforms is crucial for improving service delivery, enhancing communication and streamlining administrative processes. However, many communities still lack access or ability to navigate essential technology which creates a digital divide. Local government needs to ensure inclusivity in its digital strategies, addressing disparities and ensuring all residents can benefit from the opportunities technology offers.

Cybersecurity: Local government needs to protect against malware and ransomware attacks. They also need to navigate central government policy shifts and constraints. With increased reliance on digital platforms, they become more vulnerable to cyber threats. Safeguarding sensitive data and ensuring the integrity of critical systems are paramount and local authorities must invest in robust cybersecurity measures, employee training and contingency plans to protect themselves.

Our Response

Building and maintaining public trust is arguably the cornerstone of effective governance. Local government must prioritise transparency, open communication and meaningful public engagement to foster positivity within communities.

Despite Authorities' best efforts, financial pressures are affecting the scale, range and quality of services provided to local residents.

Sound strategic financial management, collaboration with other government bodies, and exploring alternative funding sources are vital for authorities to overcome financial constraints and deliver quality services.

Our value for money audit work continues to identify significant weaknesses in all criteria of the Code of Audit Practice. This shows that authorities are facing increasing pressure to provide services while managing change and reducing costs. We understand that the environment in which our audited bodies operate is dynamic and challenging and this understanding allows us to have insightful conversations and adapt our approach to delivering our audit work accordingly.

We know the difficulties and challenges faced within our Local Government bodies and know there is a focus on improving quality and reducing costs. We will work with you as you strive to deliver these aims.

Local Context

New accounting standards and reporting developments	Our Response
Authorities will need to implement IFRS 16 Leases from 1 April 2024. The main difference from IAS 17 will be that leases previously assessed as operating leases by lessees will need to be accounted for on balance sheet as a liability and associated right of use asset.	Detailed review of the Authority's implementation of IFRS 16.

Key developments impacting our audit approach (continued)

Our commitments

- As a firm, we are absolutely committed to audit quality and financial reporting in local government. Our proposed work and fee, as set out further in this Audit Plan, has been agreed with the Chief Finance Officer.

- To ensure close work with audited bodies and an efficient audit process, our preference as a firm is either for our UK based staff to work on site with you and your staff or to develop a hybrid approach of on-site and remote working. Please confirm in writing if this is acceptable to you, and that your staff will make themselves available to our audit team.

- We would like to offer a formal meeting with the Chief Finance Officer quarterly as part of our commitment to keep you fully informed on the progress of the audit.

- At an appropriate point within the audit, we would also like to meet informally with the Chair of your Joint Independent Audit Committee, to brief them on the status and progress of the audit work to date.

- Our Value for Money work will continue to consider the arrangements in place for you to secure economy, efficiency and effectiveness in the use of your resources.

- We will continue to provide you and your Joint Independent Audit Committee with sector updates providing our insight on issues from a range of sources via our Joint Independent Audit Committee updates.

- We hold annual financial reporting workshops for our audited bodies to access the latest technical guidance and interpretation , discuss issues with our experts and create networking links with other clients to support consistent and accurate financial reporting across the sector.

IFRS 16 Leases

Summary

IFRS 16 Leases is now mandatory for all Local Government (LG) bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Introduction

IFRS 16 updates the definition of a lease to:

- "a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration." In the public sector the definition of a lease is expanded to include arrangements with nil consideration.

This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires all leases to be accounted for 'on balance sheet' by the lessee (subject to the exemptions below), a major change from the requirements of IAS 17 in respect of operating leases.

There are however the following exceptions:

- leases of low value assets (optional for LG)

- short-term leases (less than 12 months).

Lessor accounting is substantially unchanged leading to asymmetry of approach for some leases (operating). However, if an LG body is an intermediary lessor, there is a change in that the judgement, as to whether the lease out is an operating or finance lease, is made with reference to the right of use asset rather than the underlying asset. The principles of IFRS 16 will also apply to the accounting for PFI assets and liabilities.

Systems and processes

We believe that most LG Bodies will need to reflect the effect of IFRS 16 changes in the following areas:

- accounting policies and disclosures

- application of judgment and estimation

- related internal controls that will require updating, if not overhauling, to reflect changes in accounting policies and processes

- systems to capture the process and maintain new lease data and for ongoing maintenance

- accounting for what were operating leases

- identification of peppercorn rentals and recognising these as leases under IFRS 16 as appropriate

The Backstop

Local Government National Context – The Backstop

On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 came into force. This legislation introduced a series of backstop dates for local authority audits. These Regulations required audited financial statements to be published by the following dates:

- for years ended 31 March 2023 and earlier by 13 December 2024; and

- for years ended 31 March 2024 by 28 February 2025; and

- for years ended 31 March 2025 by 27 February 2026.

The Statutory Instrument is supported by the National Audit Office's (NAO) new Code of Audit Practice 2024. The backstop dates were introduced with the purpose of clearing the backlog of historic financial statements and enable to the reset of local audit. Where audit work is not complete, this will give rise to a disclaimer of opinion. This means the auditor has not been able to form an opinion on the financial statements.

Local Government National Context – Local Audit Recovery

Despite a disclaimer of opinion being issued in relation to the 2022/23 financial year, we were able to issue an unmodified opinion for the year ended 31 March 2024.

02 Introduction and Headlines

Introduction and headlines

Purpose

This document provides an overview of the planned scope and timing of the statutory audit of Northamptonshire Commissioner Fire and Rescue Authority ('the Authority') for those charged with governance.

Respective responsibilities

The National Audit Office ('the NAO') has issued the Code of Audit Practice ('the Code'). This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. Our respective responsibilities are also set out in the Terms of Appointment and Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA), the body responsible for appointing us as auditor of Northamptonshire Commissioner Fire and Rescue Authority. We draw your attention to these documents.

Scope of our Audit

The scope of our audit is set in accordance with the Code and International Standards on Auditing (ISAs) (UK). We are responsible for forming and expressing an opinion on the Authority's financial statements that have been prepared by management with the oversight of those charged with governance (the Joint Independent Audit Committee); and we consider whether there are sufficient arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources. Value for money relates to ensuring that arrangements are in place to use resources efficiently in order to maximise the outcomes that can be achieved as defined by the Code of Audit Practice.

The audit of the financial statements does not relieve management or the Joint Independent Audit Committee of your responsibilities. It is the responsibility of the Authority to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Authority is fulfilling these responsibilities.

Our audit approach is based on a thorough understanding of the Authority's business and is risk based.
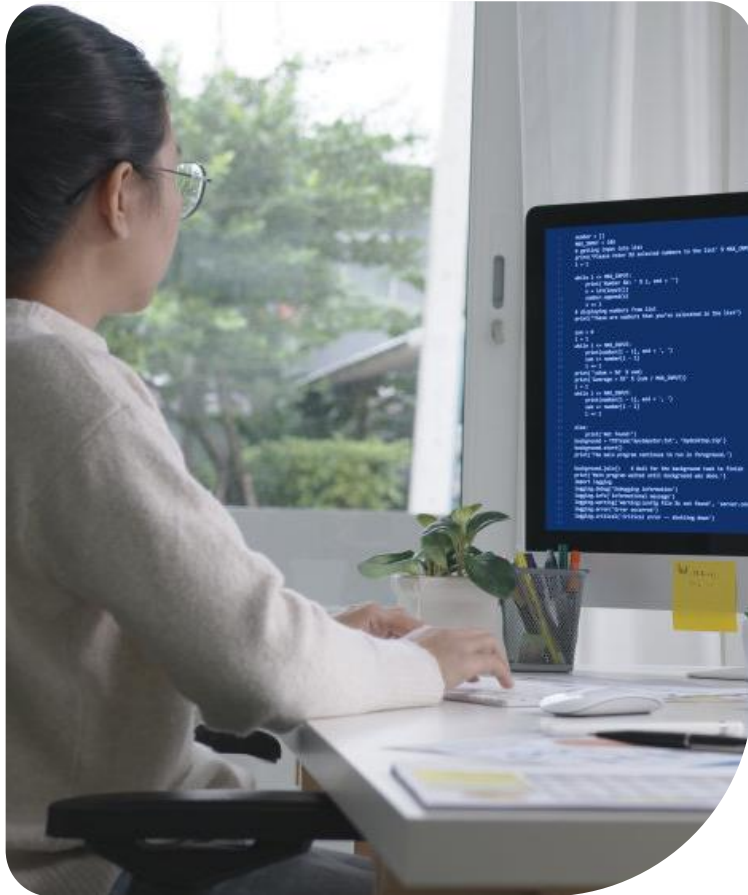
Introduction and headlines (continued)

Significant risks

Those risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error have been identified as:

- Management override of control
- Valuation of land and buildings
- Valuation of the liability related to defined benefit pension schemes

We will communicate significant findings on these areas as well as any other significant matters arising from the audit to you in our Audit Findings (ISA 260) Report.

Materiality

We have determined planning materiality to be £0.850m (PY £0.775m) for the Authority, which equates to 2.25% of your prior year gross operating costs. We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. As part of our risk assessment, we have considered the impact of unadjusted prior period errors.

Clearly trivial has been set at £42k (PY £38.5k).

Value for Money arrangements

Our risk assessment regarding your arrangements to secure value for money has not identified any significant weakness areas or related risks, requiring separate attention. We will continue to monitor and update our risk assessment and responses until we issue our Auditor's Annual Report.

Audit logistics

Our planning and interim visits have taken place to March 2025 and our final visit will take place from July 2025. Our key deliverables are this Audit Plan, our Audit Findings Report, our Auditor's Report and Auditor's Annual Report.

Our proposed fee for the audit is £105,921 (PY: £167,400) for the Authority, subject to the Authority delivering a good set of financial statements and working papers and no significant new financial reporting matters arising that require additional time and/or specialist input.

We have complied with the Financial Reporting Council's Ethical Standard (revised 2024) and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements

03 Identified risks

Significant risks identified

Significant risks are defined by ISAs (UK) as risks that, in the judgement of the auditor, require special audit consideration. In identifying risks, audit teams consider the nature of the risk, the potential magnitude of misstatement, and its likelihood. Significant risks are those risks that have a higher risk of material misstatement.

Significant risk	Reason for risk identification	Audit team's assessment	Planned audit procedures
Management override of controls	Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities.	We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	We will: • review the accounting estimates, judgements and decisions made by management; • evaluate the design and implementation of management overrise of controls over journals; • identify and test unusual journals recorded during the year and after the draft accounts production stage for appropriateness and corroboration; • gain an understanding of the accounting estimates and critical judgements applied by management and consider their reasonableness with regard to corroborative evidence; and • evaluate the rationale for any changes in accounting policies, estimates or significant unusual transactions.

"In determining significant risks, the auditor may first identify those assessed risks of material misstatement that have been assessed higher on the spectrum of inherent risk to form the basis for considering which risks may be close to the upper end. Being close to the upper end of the spectrum of inherent risk will differ from entity to entity and will not necessarily be the same for an entity period on period. It may depend on the nature and circumstances of the entity for which the risk is being assessed. The determination of which of the assessed risks of material misstatement are close to the upper end of the spectrum of inherent risk, and are therefore significant risks, is a matter of professional judgment, unless the risk is of a type specified to be treated as a significant risk in accordance with the requirements of another ISA (UK)." (ISA (UK) 315).

In making the review of unusual significant transactions "the auditor shall treat identified significant related party transactions outside the entity's normal course of business as giving rise to significant risks." (ISA (UK) 550).

Management should expect engagement teams to challenge them in areas that are complex, significant or highly judgmental which may be the case for accounting estimates, going concern, related parties and similar areas. Management should also expect to provide engagement teams with sufficient evidence to support their judgments and the approach they have adopted for key accounting policies referenced to accounting standards or changes thereto.

Where estimates are used in the preparation of the financial statements management should expect teams to challenge management's assumptions and request evidence to support those assumptions.

Significant risks identified (continued)

Significant risk	Reason for risk identification	Audit team's assessment	Planned audit procedures
Presumed risk of fraud in revenue recognition ISA (UK) 240	Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue. As external audits in the public sector, we are also required to give regard to Practice Note 10, which interprets the ISA in a public sector context and directs us to consider whether the assumption also applies to expenditure.	We have identified and completed a risk assessment of all revenue streams for the Authority. We have rebutted the presumed risk that revenue may be misstated due to the improper recognition of revenue for all revenue streams, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; and • the culture and ethical frameworks of public sector bodies, mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for the Authority.	Having considered the risk factors set out in ISA 240 and nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue and expenditure recognition can be rebutted. Therefore, at the planning stage we do not consider this to be a significant risk for the Authority and standard audit procedures will be carried out. We will continue our risk assessment throughout the audit to identify any circumstances indicating a requirements to alter the decision.
The expenditure cycle includes fraudulent transactions	Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure.	We have identified and completed a risk assessment of all expenditure streams for the Authority. We have considered the risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams and concluded that there is not a significant risk, because: • there is little incentive to manipulate expenditure recognition; • opportunities to manipulate expenditure recognition are very limited; and • the culture and ethical frameworks of public sector bodies, mean that all forms of fraud are seen as unacceptable. Therefore, we do not consider this to be a significant risk for the Authority.	We do not consider this to be a significant risk for the Authority and standard audit procedures will be carried out. We will keep this assessment under review throughout the audit to ensure this judgement remains appropriate.

Significant risks identified (continued)

Significant risk	Reason for risk identification	Audit team's assessment		Planned audit procedures
Valuation of land and buildings	The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from current value at the financial statements date.	This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£38m as at 31 March 2024) and the sensitivity of the estimate to changes in key assumptions. The valuation also depends on the completeness and accuracy of source data such as floor area and subjective inputs such as obsolescence factors. We have therefore identified the valuation of land and buildings, particularly revaluations and impairments, as a significant risk of material misstatement.		We will: • evaluate management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuer, and the scope of their work; • evaluate the competence, capabilities and objectivity of the valuation expert; • write to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the Code are met; • challenge the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; • test, on a sample basis, revaluations made during the year, agreeing key source data used such as floor areas and build costs to suitable independent evidence and confirming that the valuation methodology has been correctly applied; and • test revaluations made during the year to see if they had been input correctly into the asset register.

Significant risks identified (continued)

Significant risk	Reason for risk identification	Audit team's assessment	Planned audit procedures
Valuation of pension fund net liability	The Authority's net pension liability, made up of both the Local Government Pension Scheme (LGPS) and Fire Fighter's Pension Scheme (FFPS), as reflected in its balance sheet, represents a significant estimate in the financial statements. The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework).	The net pension liability is considered a significant estimate due to the size of the numbers involved (£245.9m as at 31 March 2024) and sensitivity of the estimate to changes in the key assumptions. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. We have therefore identified the valuation of the liability related to defined benefit pension schemes as a significant risk, which is one of the most significant assessed risks of material misstatement.	We will: • update our understanding of the processes and controls put in place by management to ensure that the Authority's pension fund net liability is not materially misstated and evaluate the design of associated controls; • evaluate the instructions issues by management to their management experts (the actuaries for the LGPS and FFPS) for the estimate and the scope of the actuaries' work; • assess the competence, capabilities and objectivity of the actuaries who carried out the Authority's pension fund valuations; • assess the accuracy and completeness of the information provided by the Authority to the actuaries to estimate the liabilities; • test the consistency of the pension fund assets and liabilities and disclosures in the notes to the core financial statements with the actuarial reports from the actuaries; • undertake procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • obtain assurances from the auditor of the Northamptonshire Pension Fund as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary, and the fund asset valuation in the pension fund's financial statements.

Other matters

Other work

In addition to our responsibilities under the Code of Practice, we have a number of other audit responsibilities, as follows:

- We read your Narrative Report and Annual Governance Statement to check that they are consistent with the financial statements on which we give an opinion and our knowledge of the Authority.

- We carry out work to satisfy ourselves that disclosures made in your Annual Governance Statement are in line with requirements set by CIPFA.

- We carry out work on your consolidation schedules for the Whole of Government Accounts process in accordance with NAO group audit instructions.

- We consider our other duties under legislation and the Code, as and when required, including:

  – giving electors the opportunity to raise questions about your financial statements, consider and decide upon any objections received in relation to the financial statements;

  – issuing a report in the public interest or written recommendations to the Authority under section 24 of the Local Audit and Accountability Act 2014 (the Act);

  – application to the court for a declaration that an item of account is contrary to law under section 28 or a judicial review under section 31 of the Act;

  – issuing an advisory notice under section 29 of the Act.

- We certify completion of our audit.

Other material balances and transactions

Under International Standards on Auditing, 'irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure'. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as the procedures adopted for the risks identified in this report.

04 Our approach to materiality

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Description	Planned audit procedures

Determination
We have determined planning materiality (financial statement materiality for the planning stage of the audit) based on professional judgement in the context of our knowledge of the Authority, including consideration of factors such as stakeholder expectations, industry developments, financial stability and reporting requirements for the financial statements
	• We determine planning materiality in order to:
	  – establish what level of misstatement could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements
	  – assist in establishing the scope of our audit engagement and audit tests
	  – determine sample sizes and
	  – assist in evaluating the effect of known and likely misstatements in the financial statements

Other factors An item does not necessarily have to be large to be considered to have a material effect on the financial statements	• An item may be considered to be material by nature when it relates to instances where greater precision is required
Reassessment of materiality Our assessment of materiality is kept under review throughout the audit process	• We reconsider planning materiality if, during the course of our audit engagement, we become aware of facts and circumstances that would have caused us to make a different determination of planning materiality
Matters we will report to the Joint Independent Audit Committee Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Joint Independent Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. Under ISA 260 (UK) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.	• We report to the Joint Independent Audit Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work. • In the context of the Authority, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £42,500 (PY £38,500). • If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Joint Independent Audit Committee to assist it in fulfilling its governance responsibilities.

Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; Judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and Judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered. (ISA (UK) 320)

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

	Amount (£)	Qualitative factors considered
Materiality for the financial statements	850,000	We determined materiality for the audit of the Authority's financial statements as a whole to be £0.850m, which equates to approximately 2.25% of the gross operating expenses in the prior period. This benchmark is considered the most appropriate because we consider users of the financial statements to be most interested in how it has expended its revenue and other funding.
Materiality for senior officer remuneration	15,000	In accordance with ISA 320 we have considered the need to set lower levels of materiality for sensitive balances, transactions or disclosures in the accounts. We consider the disclosures of senior officer remuneration to be sensitive as we believe these disclosures are of specific interest to the reader of the accounts. We have determined a lower materiality for senior officer remuneration disclosures (at individual officer level) linked to the total value of disclosures and applying the same 2.25% benchmark as for the main financial statements.

05 IT audit strategy

IT audit strategy

In accordance with ISA (UK) 315, we are required to obtain an understanding of the IT environment related to all key business processes, identify all risks from the use of IT related to those business process controls judged relevant to our audit and assess the relevant IT general controls (ITGCs) in place to mitigate them. Our audit will include completing an assessment of the design and implementation of ITGCs related to security management; technology acquisition, development and maintenance; and technology infrastructure.

The following IT applications are in scope for IT controls assessment based on the planned financial statement audit approach, we will perform the indicated level of assessment:

IT application	Audit area	Planned level IT audit assessment
Unit 4 Agresso	Financial reporting	• ITGC assessment (design and implementation effectiveness only)
iTrent	Payroll	• To be determined

06 Value for Money Arrangements

Value for Money Arrangements

Approach to Value for Money work for the period ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code expects auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are expected to report any significant weaknesses in the body's arrangements, should they come to their attention. In undertaking their work, auditors are expected to have regard to three specified reporting criteria. These are as set out below:

Financial sustainability

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

Governance

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

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.

Risks of significant VFM weaknesses

As part of our initial planning work, we considered whether there were any risks of significant weakness in the body's arrangements for securing economy, efficiency and effectiveness in its use of resources that we needed to perform further procedures on. The risks we have identified are detailed on the table overleaf along with the further procedures we will perform. We will continue to review the body's arrangements and report any further risks of significant weaknesses we identify to those charged with governance. We may need to make recommendations following the completion of our work. The potential different types of recommendations we could make are set out in the second table below.

Potential types of recommendations

A range of different recommendations could be made following the completion of work on risks of significant weakness, as follows:

Statutory recommendation

Recommendations to the body under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.
A recommendation under schedule 7 requires the body to discuss and respond publicly to the report.

Key recommendation

The Code of Audit Practice requires that where auditors identify significant weaknesses in arrangements to secure value for money they should make recommendations setting out the actions that should be taken by the body.
We have defined these recommendations as 'key recommendations'.

Improvement recommendation

These recommendations, if implemented should improve the arrangements in place at the body, but are not made as a result of identifying significant weaknesses in the body's arrangements.

Risks of significant weakness in VFM arrangements (continued)

Risk assessment of the Authority's VFM arrangements

The Code of Audit Practice 2024 (the Code) sets out that the auditor's work is likely to fall into three broad areas: planning; additional risk-based procedures and evaluation; and reporting. We undertake initial planning work to inform this Audit Plan and the assumptions used to derive our fee. Consideration of prior year significant weaknesses and known areas of risk is a key part of the risk assessment for 2024/25. We will continue to evaluate risks of significant weakness and if further risks are identified, we will report these to those charged with governance. We set out our reported assessment below:

Criteria	2023/24 Auditor judgement on arrangements		2024/25 risk assessment	2024/25 risk-based procedures
Financial sustainability	A	No risks of significant weakness reported, but one improvement recommendation made	No risks of significant weakness identified	
Governance	A	No risks of significant weakness reported, but two improvement recommendation made	No risks of significant weakness identified	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow upon the improvement recommendation made in 2023/24.
Improving economy, efficiency and effectiveness	A	No risks of significant weakness reported, but one improvement recommendation made	No risks of significant weakness identified	

We will continue our review of your arrangements until we sign the opinion on your financial statements before we issue our auditor's annual report. Should any further risks of significant weakness be identified, we will report this to those charged with governance as soon as practically possible. We report our value for money work in our Auditor's Annual Report. Any significant weaknesses identified once we have completed our work will be reflected in your Auditor's Report and included within our audit opinion.

G No significant weaknesses in arrangements identified or improvement recommendation made.
A No significant weaknesses in arrangements identified, but improvement recommendations made.
R Significant weaknesses in arrangements identified and key recommendations made.

07 Logistics

Logistics

The audit timeline

Key Dates

Year end:

31 March 2025

Joint Independent Audit Committee:

3 December 2025

Sign off:

December 2025

Audit phases:

Planning and Interim

January - April

Final

July – October 2025

Completion

November 2025

Key elements

- Planning requirements checklist to management

- Agree timetable and deliverables with management and Joint Independent Audit Committee

- Issue progress report and sector update to management and Joint Independent Audit Committee

- Issue Audit Plan to management and Joint Independent Audit Committee

- Document design effectiveness of systems and processes

- Review of key judgements and estimates

Key elements

- Audit team onsite to complete fieldwork and detailed testing

- Weekly update meetings with management

Key elements

- Draft Audit Findings issued to management

- Audit Findings meeting with management

- Audit Findings issued to Joint Independent Audit Committee

- Audit Findings presentation to Joint Independent Audit Committee

- Auditor's Annual Report

- Finalise and sign financial statements and audit report

Our team and communications

Grant Thornton core team

Laurelin Griffiths

Engagement Lead/ Key Audit Partner

- Key contact for senior management and Joint Independent Audit Committee
- Overall quality assurance

Siobhan Barnard

Audit Manager

- Audit planning
- Resource management
- Performance management reporting

Oyin Yemidale

Audit In-charge

- On-site audit team management
- Day-to-day point of contact
- Audit fieldwork

	Service delivery	Audit reporting	Audit progress	Technical support
Formal communications	• Client service review	• The Audit Plan • Audit Progress and Sector Update Reports • The Audit Findings • Auditor's Annual Report	• Audit planning meetings • Audit clearance meetings • Communication of issues log	• Technical updates
Informal communications	• Open channel for discussion		• Communication of audit issues as they arise	• Notification of up-coming issues

As part of our overall service delivery we may utilise colleagues who are based overseas, primarily in India and the Philippines. Those colleagues work on a fully integrated basis with our team members based in the UK and receive the same training and professional development programmes as our UK based team. They work as part of the engagement team, reporting directly to the Audit Senior and Manager and will interact with you in the same way as our UK based team albeit on a remote basis. Our overseas team members use a remote working platform which is based in the UK. The remote working platform (or Virtual Desktop Interface) does not allow the user to move files from the remote platform to their local desktop meaning all audit related data is retained within the UK.

08 Fees and related matters

Our fee estimate

Our estimate of the audit fees is set out in the table across, along with the fees billed in the prior year

Relevant professional standards

In preparing our fee estimate, we have had regard to all relevant professional standards, including paragraphs 4.1 and 4.2 of the FRC's Ethical Standard (revised 2024) which stipulate that the Engagement Lead (Key Audit Partner) must set a fee sufficient to enable the resourcing of the audit with partners and staff with appropriate time and skill to deliver an audit to the required professional and Ethical standards.

PSAA

Local Government Audit fees are set by PSAA as part of their national procurement exercise. In 2023 PSAA awarded a contract of audit for Northamptonshire Commissioner Fire and Rescue Authority to begin with effect from 2023/24. The scale fee set out in the PSAA contract for the 2024/25 audit is £105,921.

This contract sets out four contractual stage payments for this fee, with payment based on delivery of specified audit milestones:

- Production of the final auditor's annual report for the previous Audit Year (exception for new clients in 2023/24 only)

- Production of the draft audit planning report to Audited Body

- 50% of planned hours of an audit have been completed

- 75% of planned hours of an audit have been completed

Any variation to the scale fee will be determined by PSAA in accordance with their procedures as set out here Fee Variations Overview – PSAA

Updated Auditing Standards

The FRC has issued updated Auditing Standards in respect of Quality Management (ISQM 1 and ISQM 2). It has also issued an updated Standard on quality management for an audit of financial statements (ISA 220). We confirm we will comply with these standards.

	Audit Fee for 2023/24 (£)	Proposed fee for 2024/25 (£)
Scale fee	95,380	105,921
ISA 315*	5,020	-
Assurance over opening balance figures*	67,000	-
Total (Exc. VAT)	**167,400**	**105,921**

* Note that fee variations for the 2023/24 audit remain subject to PSAA approval

Our fee estimate

We have set out below our specific assumptions made in arriving at our estimated audit fees, we have assumed that the Authority will:

- prepare a good quality set of accounts, supported by comprehensive and well presented working papers which are ready at the start of the audit

- provide appropriate analysis, support and evidence to support all critical judgements and significant judgements made during the course of preparing the financial statements

- provide early notice of proposed complex or unusual transactions which could have a material impact on the financial statements

- maintain adequate business processes and IT controls, supported by an appropriate IT infrastructure and control environment.

Non-audit fees

We confirm that no non-audit fees were charged in 2023/24 or are expected to be charged in 2024/25.

Previous year

In 2023/24 the scale fee set by PSAA was £95,380. The actual fee charged for the audit was £167,400.

09 Independence considerations

Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers).

As part of our assessment of our independence at planning we note the following matters:

Matter	Conclusion
Relationships with Grant Thornton	We are not aware of any relationships between Grant Thornton and the Authority that may reasonably be thought to bear on our integrity, independence and objectivity.
Relationships held by individuals	We have not identified any potential issues in respect of personal relationships with the Authority.
Employment of Grant Thornton staff	We are not aware of any former Grant Thornton partners or staff being employed, or holding discussions in respect of employment, by the Authority as a director or in a senior management role covering financial, accounting or control related areas.
Business relationships	We have not identified any business relationships between Grant Thornton and the Authority .
Contingent fees in relation to non-audit services	No contingent fee arrangements are in place for non-audit services provided.
Gifts and hospitality	We have not identified any gifts or hospitality provided to, or received from, a member of the Authority's board, senior management or staff.

We confirm that there are no significant facts or matters that impact on our independence at planning as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person has complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

10   Communication of audit matters with those charged with governance

Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Respective responsibilities of auditor and management/those charged with governance	●	
Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks and Key Audit Matters	●	
Planned use of internal audit	●	
Confirmation of independence and objectivity	●	●
A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
Significant matters in relation to going concern	●	●
Views about the qualitative aspects of the Authority's accounting and financial reporting practices including accounting policies, accounting estimates and financial statement disclosures		●
Significant findings from the audit		●
Significant matters and issue arising during the audit and written representations that have been sought		●
Significant difficulties encountered during the audit		●
Significant deficiencies in internal control identified during the audit		●
Significant matters arising in connection with related parties		●
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●

ISA (UK) 260, as well as other ISAs (UK), prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table here.

This document, the Audit Plan, outlines our audit strategy and plan to deliver the audit, while the Audit Findings will be issued prior to approval of the financial statements and will present key issues, findings and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via an audit progress memorandum.

Respective responsibilities

As auditor we are responsible for performing the audit in accordance with ISAs (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance.

The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

11 Delivering audit quality

Delivering audit quality

Our quality strategy

We deliver the highest standards of audit quality by focusing our investment on:

Creating the right environment

Our audit practice is built around the markets it faces. Your audit team are focused on the Public Sector audit market and work with clients like you day in, day out. Their specialism brings experience, efficiency and quality.

Building our talent, technology and infrastructure

We've invested in digital tools and methodologies that bring insight and efficiency and invested in senior talent that works directly with clients to deploy bespoke digital audit solutions.

Working with premium clients

We work with great public sector clients that, like you, value audit, value the challenge a robust audit provides, and demonstrate the strongest levels of corporate governance. We're aligned with our clients on what right looks like.

Our objective is to be the best audit firm in the UK for the quality of our work and our client service, because we believe the two are intrinsically linked.

How our strategy differentiates our service

Our investment in a specialist team, and leading tools and methodologies to deliver their work, has set us apart from our competitors in the quality of what we do.

The FRC highlighted the following as areas of particularly good practice in its recent inspections of our work:

- use of specialists, including at planning phases, to enhance our fraud risk assessment

- effective deployment of data analytical tools, particularly in the audit of journals

The right people at the right time

We are clear that a focus on quality, effectiveness and efficiency is the foundation of great client service. By doing the right audit work, at the right time, with the right people, we maximise the value of your time and ours, while maintaining our second-to-none quality record.

Bringing you the right people means that we bring our specialists to the table early, resolving the key judgements before they impact the timeline of your financial reporting. The audit partner always retains the final call on the critical decisions; we use our experts when forming our opinions, but we don't hide behind them.

Digital differentiation

We're a digital-first audit practice, and our investment in data analytics solutions has given our clients better assurance by focusing our work on transactions that carry the most risk. With digital specialists working directly with your teams, we make the most of the data that powers your business when forming our audit strategy.
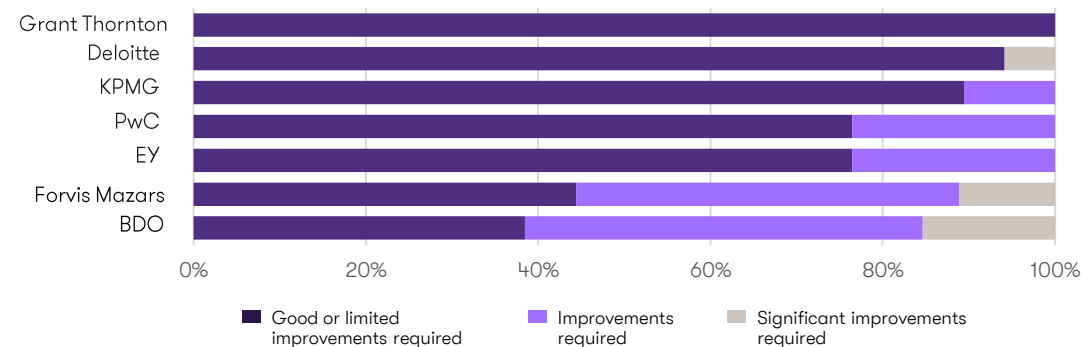
Oversight and control

Wherever your audit work is happening, we make sure that its quality meets your exacting requirements, and we emphasise communication to identify and resolve potential challenges early, wherever and however they arise. By getting matters on the table before they become "issues", we give our clients the time and space to deal with them effectively.

Quality underpins everything at Grant Thornton, as our FRC inspection results in the chart below attest to. We're growing our practice sustainably, and that means focusing where we know we can excel without compromising our strong track record or our ability to deliver great audits. It's why we will only commit to auditing clients where we're certain we have the time and resource, but, most importantly, capabilities and specialist expertise to deliver. You're in safe hands with the team; they bring the right blend of experience, energy and enthusiasm to work with you and are fully supported by myself and the rest of our firm.

Wendy Russell
Partner, UK Head of Audit

FRC's Audit Quality Inspection and Supervision Inspection
(% of files awarded in each grading, in the most recent report for each firm)

Legend:
- Good or limited improvements required
- Improvements required
- Significant improvements required

12 Appendices

Escalation Policy

The Backstop

The Department for Levelling Up, Housing and Communities have introduced an audit backstop date on a rolling basis to encourage timelier completion of local government audits.

As your statutory auditor, we understand the importance of appropriately resourcing audits with qualified staff to ensure high quality standards that meet regulatory expectations and national deadlines. It is the Authority's responsibility to produce true and fair accounts in accordance with the CIPFA Code by the statutory deadline and respond to audit information requests and queries in a timely manner.

Escalation Process

To help ensure that accounts audits can be completed on time in the future, we have introduced an escalation policy. This policy outlines the steps we will take to address any delays in draft accounts or responding to queries and information requests. If there are any delays, the following steps should be followed:

Step 1 - Initial Communication with Finance Director (within one working day of statutory deadline for draft accounts or agreed deadline for working papers)

- We will have a conversation with the Finance Director(s) to identify reasons for the delay and review the Authority's plans to address it. We will set clear expectations for improvement.

Step 2 - Further Reminder (within two weeks of deadline)

- If the initial conversation does not lead to improvement, we will send a reminder explaining outstanding queries and information requests, the deadline for responding, and the consequences of not responding by the deadline.

Step 3 - Escalation to Chief Executive (within one month of deadline)

- If the delay persists, we will escalate the issue to the Chief Executive, including a detailed summary of the situation, steps taken to address the delay, and agreed deadline for responding..

Step 4 - Escalation to the Joint Independent Audit Committee (at next available Joint Independent Audit Committee meeting or in writing to Joint Independent Audit Committee Chair within 6 weeks of deadline)

- If senior management is unable to resolve the delay, we will escalate the issue to the Joint Independent Audit Committee, including a detailed summary of the situation, steps taken to address the delay, and recommendations for next steps.

Step 5 – Consider use of wider powers (within two months of deadline)

- If the delay persists despite all efforts, we will consider using wider powers, e.g. issuing a statutory recommendation. This decision will be made only after all other options have been exhausted. We will consult with an internal risk panel to ensure appropriateness.

Aim

By following these steps, we aim to ensure that delays in responding to queries and information requests are addressed in a timely and effective manner, and that we are able to provide timely assurance to key stakeholders including the public on the Authority's financial statements.

IFRS reporters
New or revised accounting standards that are in effect

First time adoption of IFRS 16

Lease liability in a sale and leaseback

- IFRS 16 was implemented by LG bodies from 1 April 2024, with early adoption possible from 1 April 2022. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

- This year will be the first year IFRS 16 is adopted fully within Local Government.

IAS 1 amendments

Non-current liabilities with covenants

- These amendments clarify how conditions with which an entity must comply within twelve months after the reporting period affect the classification of a liability. The amendments also aim to improve information an entity provides related to liabilities subject to these conditions.

Amendment to IAS 7 and IFRS 7

Supplier finance arrangements

- These amendments require disclosures to enhance the transparency of supplier finance arrangements and their effects on an entity's liabilities, cash flows and exposure to liquidity risk. The disclosure requirements are the IASB's response to investors' concerns that some companies' supplier finance arrangements are not sufficiently visible, hindering investors' analysis.

IFRS reporters
Future financial reporting changes

IFRS reporters future financial reporting changes

These changes will apply to local government once adopted by the Code of practice on local authority accounting (the Code).

Amendments to IAS 21 – Lack of exchangeability

IAS 21 has been amended by the IASB to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments are expected to be adopted by the Code from **1 April 2025**.

Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments

These amendments clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, adds guidance on the SPPI criteria, and includes updated disclosures for certain instruments. The amendments are expected to be adopted by the Code **in future years**.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 provides reduced disclosure requirements for eligible subsidiaries. A subsidiary is eligible if it does not have public accountability and has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. IFRS 19 is a voluntary standard for eligible subsidiaries and is expected to be adopted by the Code **in future years**.

IFRS 18 Presentation and Disclosure in the Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements. All entities reporting under IFRS Accounting Standards will be impacted.

The new standard will impact the structure and presentation of the statement of profit or loss as well as introduce specific disclosure requirements. Some of the key changes are:

- Introducing new defined categories for the presentation of income and expenses in the income statement

- Introducing specified totals and subtotals, for example the mandatory inclusion of 'Operating profit or loss' subtotal.

- Disclosure of management defined performance measures

- Enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes.

IFRS 18 is expected to be adopted by the CIPFA Code **in future years**.

The Grant Thornton Digital Audit – Inflo

A suite of tools utilised throughout the audit process

01 Collaborate

Information requests are uploaded by the engagement team and directed to the right member of your team, giving a clear place for files and comments to be uploaded and viewed by all parties.

What you'll see

- Individual requests for all information required during the audit

- Details regarding who is responsible, what the deadline is, and a description of what is required

- Graphs and charts to give a clear overview of the status of requests on the engagement

02 Ingest

The general ledger and trial balance are uploaded from the finance system directly into Inflo. This enables samples, analytical procedures, and advance data analytics techniques to be performed on the information directly from your accounting records.

What you'll see

- A step by step guide regarding what information to upload

- Tailored instructions to ensure the steps follow your finance system
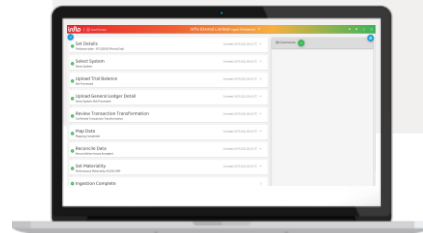
03 Detect

Journals interrogation software which puts every transaction in the general ledger through a series of automated tests. From this, transactions are selected which display several potential unusual or higher risk characteristics.

What you'll see

- Journals samples selected based on the specific characteristics of your business

- A focussed approach to journals testing, seeking to only test and analyse transactions where there is the potential for risk or misstatement

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Agenda item 7a

Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police

Joint Independent Audit Committee

Internal Audit Annual Report 2024/25

Prepared by: Forvis Mazars
Date: June 2025

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Contents

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01 Introduction

Forvis Mazars LLP are the appointed internal auditors to the Office of the Police, Fire & Crime Commissioner (OPFCC) for Northamptonshire & Northamptonshire Police (Force). This report summarises the internal audit work undertaken by Forvis Mazars in 2024/25, the scope and outcome of work completed, and incorporates our annual statement on internal controls assurance.

The OPFCC and Force retained a full scope internal audit service for 2024/25 which, based on the work we have undertaken, enabled us to provide the enclosed Annual Opinion on the OPFCC and Force arrangements for risk management, control and governance.

The report should be considered confidential to the OPFCC and Force and not provided to any third party without prior written permission by Forvis Mazars.

Scope and purpose of internal audit

The purpose of internal audit is to provide the Joint Independent Audit Committee (JIAC), with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the OPFCC and Force's agreed objectives. It also has an independent and objective advisory role to help line managers improve governance, risk management and internal control.

This opinion forms part of the framework of assurances that is received by the OPFCC and Force. Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control. Our professional responsibilities as internal auditors are set out within the Chartered Institute of Internal Auditors (CIIA) and the Internal Audit Charter.

Responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

The report summarises the internal audit activity and, therefore, does not include all matters which came to our attention during the year. Such matters have been included within our detailed reports to the JIAC during the course of the year.

Performance against the Internal Audit Plan

The Plan for 2024/25 was considered and approved by the JIAC on 13 March 2024. In total the Plan was for 115 days, including 15 days of Audit Management and 5 days for Collaboration audits.

The move to remote auditing has been well established between the Force & auditors with both parties working hard to ensure the audits could be completed in a timely manner. We have regularly communicated with the Force and OPFCC, which has enabled us to make good progress in delivering the annual plan.

As noted in the 2024/25 Internal Audit Plan, the approach is a flexible one and, where risks emerge, change or are effectively mitigated, the internal audit plan is reviewed and changes therefore may occur during the year.

The audit findings in respect of each of our finalised reviews, together with our recommendations for action and the management response, were set out in our detailed reports, which have been presented to the JIAC over the course of the year. In addition, we have presented a summary of our reports and progress against the Plan within our Progress Reports to each JIAC.

A summary of the reports we have issued is included in Section 03, additionally Appendix A1 describes the levels of assurance we have used in assessing the control environment and effectiveness of controls and the classification of our recommendations.

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01 Introduction (Cont.)

Acknowledgements

We are grateful to all members of the JIAC, the officers of the OPFCC, the Chief Finance Officers of both the Force and the OPFCC and other staff throughout Northamptonshire Police for the assistance provided to us during the year.

Sampling Methodology

As part of our auditing methodology, we use a range of sampling techniques to provide a robust basis for our audit opinions. Where possible we favour conducting whole data set testing.

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02 Audit Opinion

Our opinion

On the basis of our audit work, our opinion on the framework of governance, risk management, and control is **Moderate** in its overall adequacy and effectiveness.

This opinion is provided on the basis that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. Certain weaknesses and exceptions were highlighted by our internal audit work and detailed in our individual reports.

These matters have been discussed with management, to whom we have made recommendations, several of which are categorised as 'Medium'. All of these have been, or are in the process of being addressed, as detailed in our individual reports.

Scope of Opinion

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the OPFCC and Force is a reasonable assurance that there are no major weaknesses in risk management and internal control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In arriving at our opinion, we have taken the following matters into account:

- The results of all audits undertaken as part of the plan;
- Whether or not any 'High'' or 'Medium' recommendations raised have not been accepted by Management and the consequent risks;
- The extent to which recommendations raised previously, and accepted, have been implemented;
- The effects of any material changes in Northamptonshire's objectives or activities;
- Matters arising from previous reports to Northamptonshire;
- Whether or not any limitations have been placed on the scope of internal audit;
- Whether there have been any resource constraints imposed upon us which may have impinged on our ability to meet the full internal audit needs of Northamptonshire; and
- The proportion of Northamptonshire's internal audit needs have been covered to date.

Further detail on the definitions of our opinions raised in our reports can be found in Appendix A1.

Reliance Placed on Third Parties

Internal audit has not placed any reliance on third parties in order to assess the controls operated by the OPFCC and Force. Our opinion solely relies on the work we have performed and the results of the controls testing we have undertaken.

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02 Audit Opinion (Cont.)

In reaching this opinion the following factors were taken into consideration:

Corporate Governance

Governance is a consideration in all our audit engagements, and we did not find any significant issues with governance across the remainder of our audit plan.

Risk Management

Our opinion was informed by consideration of risk management aspects through our individual assignments as well as observing reports and discussion around the Force's and OPFCC's Risk Management including the Risk Register at each JIAC meeting with no significant issues arising.

During the course of delivering the 2024/25 audit programme, a key element of each audit scope was to evaluate the control environment and, in particular, how key risks were being managed. As summarised in the 'Internal Control' section below, we were able to place reliance on the systems of internal control and the manner in which risks were being managed by the Force and OPFCC.

Internal Control

Of the nine audits undertaken, where a formal assurance level was provided, two received a substantial level of assurance, and five audits received a moderate level of assurance

We have made a total of 23 new recommendations during the year at the Force and OPFCC, with 11 recommendations categorised as 'Medium', and 12 categorised as 'Low'.

There has been a 44% reduction in the recommendations raised from 2023/24 to 2024/25

The number and priority of recommendations raised across the audit plan supports the overall assessment that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

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03 Internal Audit Work Undertaken in 2024/25

The audit findings in respect of each review, together with our recommendations for action and the management responses are set out in our detailed reports.

We undertook ten in-depth audit reviews covering a number of important control systems, processes, and risks. The results of this work are summarised below. The results of which are included in **Appendix A1**.

| Ref	Audit area	Assurance level	High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total	Accepted	Not accepted
			Recommendations					
01.2024/25	OPFCC Grants	Substantial	-	1	-	1	1	-
02.2024/25	Medium Term Financial Planning	Substantial	-	-	-	-	-	-
05.2024/25	Workforce Planning	Moderate	-	1	-	1	1	-
08.2024/25	Procurement & Supply Chain – Draft	Moderate	-	2	1	3	3	-
03.2024/25	Asset Management (Joint with NCFRA)	Moderate	-	1	3	4	4	-
04.2024/25	Core Financials (Joint with NCFRA)	Moderate	-	2	3	5	5	-
10.2024/25	Governance (Joint with NCFRA)	Moderate	-	1	2	3	3	-
11.2024/25	IT Audit - IT Governance	Moderate	-	2	3	5	5	-
09.2024/25	Estates Management – Fieldwork (Joint with NCFRA)	Moderate	-	1	-	1	-	-
06.2024/25	Business Continuity Follow Up	Advisory	-	-	-	-	-	-
	Wellbing	Deferred into 2025/26 Internal Audit Plan						
	Total		-	11	12	23	22	-

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04 Internal Audit Plan 2024/25 vs Budget

The Internal Audit Plan for 2024/25 was for a total of 115 days.

Audit area	Planned days	Actual Days	Difference	Status
OPFCC Grants	10	10	-	Final Report
Medium Term Financial Planning	10	10	-	Final Report
Workforce Planning	10	10	-	Final Report
Procurement & Supply Chain	-	10	10	Final Report
Asset Management (Joint with NCFRA)	5	5	-	Final Report
Core Financials (Joint with NCFRA)	15	15	-	Final Report
Governance (Joint with NCFRA)	5	5	-	Final Report
IT Audit – IT Governance	15	15	-	Final Report
Estates Management – Draft (Joint with NCFRA)	10	10	-	Draft Report
Business Continuity Follow Up	5	5	-	Final Report
Wellbeing	10	-	-10	Deferred into the 25/26 plan
Collaboration	5	5	-	
Management	15	15	-	
Total	**115**	**115**	**-**	

Internal Audit Annual Report 2024/25

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05 Benchmarking

This section compares the Assurance Levels (where given) and categorisation of recommendations made at the OPFCC and Force.

Comparison of Assurance Levels

2023/24   2024/25

Legend:
- ■ Substantial
- ■ Moderate
- ■ Limited
- ■ No Assurance
- ■ Advisory
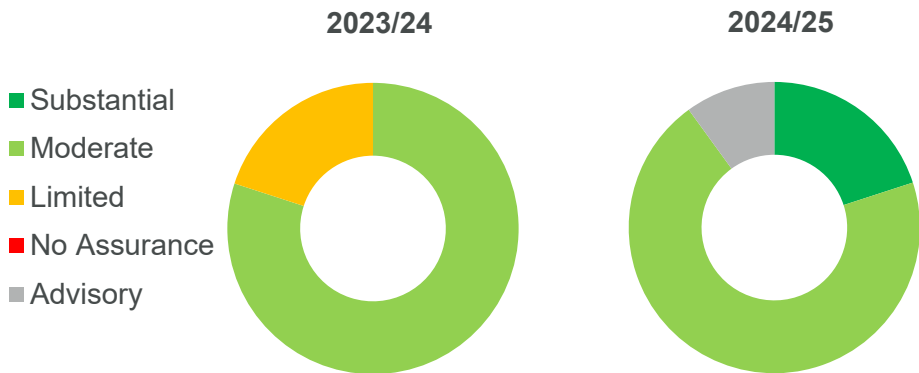
In 2023/24, there were ten audits completed. Eight received 'Moderate' assurance, and two received 'Limited' assurance

Of the ten strategic audits conducted in 2024/25, two received 'Substantial' assurance, seven received a 'Moderate' assurance, and one was an advisory audit

It should be noted though that the areas of review will not typically be the same given the risk-based nature of the Internal Audit Plan year on year and that caution should be exercised in comparing years.

Comparison of Recommendation Gradings

2023/24   2024/25

Legend:
- ■ High
- ■ Medium
- ■ Low
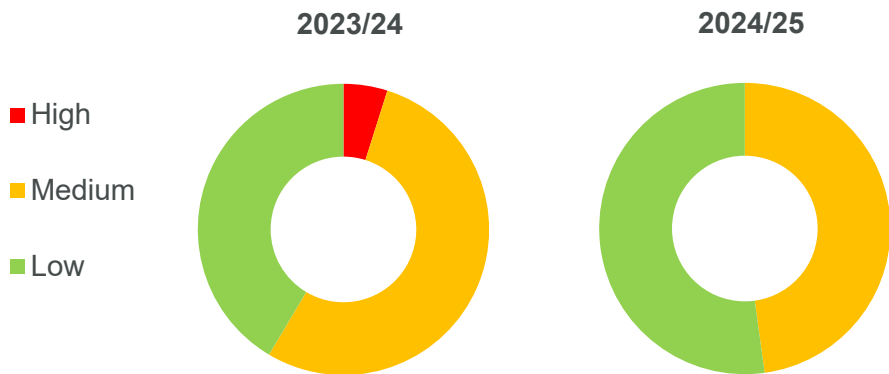
The total number of recommendations raised in 2023/24 were 41.

The total number of recommendations made in 2024/25 was 23. There have been no High priority recommendations raised this year.

As noted above, the areas of review each year will not typically be the same.

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06 Performance of Internal Audit

We have provided some details below outlining our scorecard approach to our internal performance measures, which supports our overall annual opinion.

Compliance with Professional Standards

We employed a risk-based approach to determining the audit needs of Northamptonshire OPFCC and Force at the start of the year and use a risk-based methodology in planning and conducting our audit assignments.

In fulfilling our role, we abide by the three mandatory elements set out by the Institute of Internal Auditors. Namely, the Code of Ethics, the Definition of Internal Auditing and the Standards for the Professional Practice of Internal Auditing.

Performance Measures

We have completed our audit work in accordance with the agreed Plan and each of our final reports has been reported to the JIAC. We have reported all KPI data in our JIAC progress reports.

Regular discussions on progress against the Audit Plan have taken place with the OPFCC and Force Chief Finance Officers.

Compliance with Professional Standards

Conflicts of Interest

Performance Measures

Internal Audit Quality Assurance

Conflicts of Interest

There have been no instances during the year which have impacted on our independence and/or lead us to declare any interest.

Internal Audit Quality Assurance

In order to ensure the quality of the work we perform; we have a programme of quality measures which includes:

- Supervision of staff conducting audit work;
- Review of files of working papers and reports by Managers and Partners;
- Annual appraisal of audit staff and the development of personal development and training plans;
- Sector specific training for staff involved in the sector;
- Issuance of technical guidance to inform staff and provide instruction regarding technical issues; and
- The maintenance of the firm's Internal Audit Manual.

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07   Internal Audit Quality Assurance

Our commitment on quality and compliance with the IIA's standards
Forvis Mazars is committed to ensuring our work is delivered at the highest quality and compliant with the Global Institute of Internal Auditors' International Professional Practices Framework (IPPF), which includes the International Standards for the Professional Practice of Internal Auditing (Standards). Our public sector work also conforms with the UK Public Sector Internal Audit Standards (PSIAS), which are based on the mandatory elements of the IPPF.

Our quality assurance and quality control requirements are consistent with the Standards and PSIAS. These requirements are set out within our internal audit manual covering internal audit assurance and advisory work and which is structured to ensure our approach/methodology is compliant.

All internal audit staff conduct an annual declaration confirming awareness and compliance with the IPPF and PSIAS.

All work undertaken must have met the requirements of our manual before it can be signed out and issued to a client.

We have agreed delegated authorities that set out the levels at which various client outputs, including deliverables such as internal audit reports, must be reviewed and approved before being issued to our clients.

Our work is structured so that on-site auditors are supervised and are briefed on specifics relating to the client and internal audit work. Each review is overseen by a management team member, responsible for undertaking first-line quality reviews on working papers and reports and ensuring quality service provision by our team.
All reports must be reviewed and signed out by the engagement Partner, in line with the specific requirements set out within our delegated authorities. Evidence of this sign out is retained.

We have a formal system of quality control that our Advisory and Consulting Quality Board leads. There is a specific Forvis Mazars methodology for quality review of internal audit work. This is structured to cover the work of all engagement managers, directors, and partners during each year.
Our quality process takes a two-fold approach:
1. In-depth qualitative reviews assess specific audit engagements against all auditable elements of the Standards and many specific Forvis Mazars policies.
2. We also undertake quarterly compliance reviews of the work of all engagement managers, directors, and partners, which ensure that critical elements of compliance (such as evidence of report reviews and sign-outs) are present.

The results of our compliance reviews are discussed with the firm's Executive Board, which demonstrates the importance that the firm's partners attach to this exercise. The results of an individual partner's work review are considered in the reward system for equity partners. The central Technical Department is available for more specialist areas and alerts partners and team members to forthcoming technical changes. In this way, we seek to minimise the prospect of problems arising with internal audit files.

External quality assessment (EQA)
As noted above, we can confirm that our internal audit work is undertaken in line with the IPPF and PSIAS. Under this there is a requirement for internal audit services to be subject to an independent EQA every five years. Our last assessment took place during December 2024. The review concluded that Forvis Mazars – Digital and Risk Consulting – Public and Social sector service "generally conforms to the requirements of the International Professional Practices Framework for Internal Audit and the Public Sector Internal Audit Standards". This rating is the highest rating that can be achieved.

A

Appendices

- A1 – Definitions of Assurance

A2 Definitions of Assurance

Assurance Gradings

We use categories to classify our assurance over the processes we examine, and these are defined as follows:

Level	Description
Substantial	Findings indicate that on the whole, controls are satisfactory, although some good practice enhancements may have been recommended. We may have made some recommendations to improve good practice.
Moderate	While the control framework has been found to be generally well designed, control issues and / or areas for improvement have been identified. Where action is in progress to address these findings and any other issues known to management, these actions will be at too early a stage to allow a 'substantial' assurance audit opinion to be given. The control framework is generally well designed.
Limited	Control weaknesses have been noted that require corrective action if the control framework is to be considered as operating effectively. Where such remedial action has already been identified by management, this will have not yet started at the time of the audit, or is not currently considered to be sufficient, or sufficiently progressing to address the severity of the control weaknesses identified. We found control weaknesses that need to be corrected in order for the control framework to operate effectively.
Unsatisfactory	Findings indicate serious weaknesses in the control framework which could threaten the ability of OPPC and Force to achieve its objectives; or, there is evidence that despite any corrective action already taken, key risks are crystallising in the area under review or have already crystallised. This assurance opinion may also cover the scenario where our audit work was obstructed such that we cannot conclude on the effectiveness of internal controls.

Recommendation Gradings

To assist management in using our reports, we categorise our recommendations according to their level of priority, as follows:

Priority	Description
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Annual Opinion

For annual opinions we use the following classifications within our audit reports:

Opinion	Definition
Substantial	The framework of governance, risk management and control are adequate and effective.
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

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We take responsibility to the Office of the Police, Fire & Crime Commissioner (OPFCC) for Northamptonshire & Northamptonshire Police (Force) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: 30 Old Bailey, London EC4M 7AU, United Kingdom. Registered in England and Wales No 0C308299.

Agenda item 7b

Northamptonshire Commissioner Fire & Rescue Authority Joint Independent Audit Committee

Internal Audit Annual Report 2024/25

Prepared by: Forvis Mazars
Date: June 2025

forvis mazars

Contents

Internal Audit Annual Report 2024/25

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01 Introduction

Forvis Mazars LLP are the appointed internal auditors to Northamptonshire Commissioner Fire & Rescue Authority (NCFRA). This report summarises the internal audit work undertaken by Forvis Mazars in 2024/25, the scope and outcome of work completed, and incorporates our annual statement on internal controls assurance.

During the year, the NCFRA retained a full scope internal audit service for 2024/25 which, based on the work we have undertaken, enabled us to provide the enclosed Annual Opinion on the NCFRA arrangements for risk management, control and governance.

The report should be considered confidential to the NCFRA and not provided to any third party without prior written permission by Forvis Mazars.

Scope and purpose of internal audit

The purpose of internal audit is to provide the Joint Independent Audit Committee (JIAC), with an independent and objective opinion on governance, risk management and internal control and their effectiveness in achieving the NCFRA's agreed objectives. It also has an independent and objective advisory role to help line managers improve governance, risk management and internal control.

This opinion forms part of the framework of assurances that is received by the NCFRA. Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control. Our professional responsibilities as internal auditors are set out within the Chartered Institute of Internal Auditors (CIIA) and the Internal Audit Charter.

Responsibility for a sound system of internal control rests with the Board and work performed by internal audit should not be relied upon to identify all weaknesses which exist or all improvements which may be made. Effective implementation of our recommendations makes an important contribution to the maintenance of reliable systems of internal control and governance.

Internal audit should not be relied upon to identify fraud or irregularity, although our procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control will not necessarily be an effective safeguard against collusive fraud.

The report summarises the internal audit activity and, therefore, does not include all matters which came to our attention during the year. Such matters have been included within our detailed reports to the JIAC during the course of the year.

Performance against the Internal Audit Plan

The Plan for 2024/25 was considered by the JIAC on 13 March 2024. In total the Plan was for 105 days, including 15 days of Audit Management and 5 days of Contingency.

The move to remote auditing has been well established between the NCFRA & auditors with both parties working hard to ensure the audits could be completed in a timely manner. We have regularly communicated with the NCFRA and Office of the Police, Fire & Crime Commissioner (OPFCC), which has enabled us to make good progress in delivering the annual plan.

As noted in the 2024/25 Internal Audit Plan, the approach is a flexible one and, where risks emerge, change or are effectively mitigated, the internal audit plan is reviewed and changes therefore may occur during the year.

The audit findings in respect of each of our finalised reviews, together with our recommendations for action and the management response, were set out in our detailed reports, which have been presented to the JIAC over the course of the year. In addition, we have presented a summary of our reports and progress against the Plan within our Progress Reports to each JIAC.

A summary of the reports we have issued is included in Section 03, additionally Appendix A1 describes the levels of assurance we have used in assessing the control environment and effectiveness of controls and the classification of our recommendations.

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01 Introduction (Cont.)

Acknowledgements

We are grateful to all members of the JIAC, the Chief Officers of both the NCFRA and the OPFCC, and other staff throughout NCFRA for the assistance provided to us during the year.

Sampling Methodology

As part of our auditing methodology, we use a range of sampling techniques to provide a robust basis for our audit opinions. Where possible we favour conducting whole data set testing.

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02 Audit Opinion

Our opinion

On the basis of our audit work, our opinion on the framework of governance, risk management, and control is **Moderate** in its overall adequacy and effectiveness.

This opinion is provided on the basis that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. Certain weaknesses and exceptions were highlighted by our internal audit work, in particular a limited assurance opinion was provided during the period in respect of Safeguarding.

These matters have been discussed with management, to whom we have made recommendations, several of which are categorised as 'High' and 'Medium'. All of these have been, or are in the process of being addressed, as detailed in our individual reports, and summarised in Section 04.

A 'Substantial' assurance opinion was provided for the Payroll internal audit.

Scope of Opinion

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the NCFRA is a reasonable assurance that there are no major weaknesses in risk management and internal control processes.

The matters raised in this report are only those which came to our attention during our Internal Audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In arriving at our opinion, we have taken the following matters into account:

- The results of all audits undertaken as part of the plan;
- Whether or not any 'High'' or 'Medium' recommendations raised have not been accepted by Management and the consequent risks;
- The extent to which recommendations raised previously, and accepted, have been implemented;
- The effects of any material changes in NCFRA's objectives or activities;
- Matters arising from previous reports to NCFRA;
- Whether or not any limitations have been placed on the scope of internal audit;
- Whether there have been any resource constraints imposed upon us which may have impinged on our ability to meet the full internal audit needs of NCFRA; and
- The proportion of NCFRA's internal audit needs have been covered to date.

Further detail on the definitions of our opinions raised in our reports can be found in Appendix A1.

Reliance Placed on Third Parties

Internal audit has not placed any reliance on third parties in order to assess the controls operated by the NCFRA. Our opinion solely relies on the work we have performed and the results of the controls testing we have undertaken.

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02 Audit Opinion (Cont.)

In reaching this opinion the following factors were taken into consideration:

Corporate Governance

Governance is a consideration within all our audit engagements, and Audit did not find any significant issues with respect to governance controls across the audit plan.

Risk Management

Our opinion was informed by consideration of risk management aspects through our individual assignments as well as observing reports and discussion around the NFRS's Risk Management including the Risk Register at each JIAC meeting with no significant issues arising.

During the course of delivering the 2024/25 audit programme, a key element of each audit scope was to evaluate the control environment and, in particular, how key risks were being managed. As summarised in the 'Internal Control' section below, we were able to place reliance on the systems of internal control and the manner in which risks were being managed by the NCFRA.

Internal Control

Of the eight audits undertaken, where a formal assurance level was provided, one received a substantial level of assurance, four audits received a moderate level of assurance, and one audit received a limited level of assurance.

We have made a total of 22 new recommendations during the year at the NCFRA, with one recommendations categorised as 'High', 11 categorised as 'Medium' and 10 categorised as 'Low'.

The number and priority of recommendations raised across the audit plan supports the overall assessment that some improvements are required to the framework of governance, risk management and control. The recommendations raised were done so to improve the existing frameworks or highlight areas of non-compliance within the current control environments.

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03   Internal Audit Work Undertaken in 2024/25

The audit findings in respect of each review, together with our recommendations for action and the management responses are set out in our detailed reports.

We undertook eight in-depth audit reviews covering a number of important control systems, processes, and risks. The results of this work are summarised below. The results of which are included in **Appendix A1**.

Ref	Audit area	Assurance level	High (Priority 1)	Medium (Priority 2)	Low (Priority 3)	Total	Accepted	Not accepted
	Payroll	Substantial	-	1	-	1	1	-
	Asset Management (Joint with Northamptonshire Police)	Moderate	-	1	3	4	4	-
	Core Financials (Joint with Northamptonshire Police)	Moderate	-	2	3	5	5	-
	Governance (Joint with Northamptonshire Police)	Moderate	-	1	2	3		-
	Succession Planning & Promotions	Moderate	-	1	1	2	2	-
	IT Audit – IT Governance	Moderate	-	2	3	5		
	Estates Management – Draft (Joint with Northamptonshire Police)	Moderate	-	1	-	1		
	Safeguarding	Limited	1	5	1	7	7	-
								-
	Data Quality		Deferred to 2025/26 Internal Audit Plan					
	Total		**1**	**14**	**13**	**28**	**19**	**-**

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04 Audits with High Priority Recommendations 2024/25

Audit Area	Assurance Level	Summary of Key Findings
Safeguarding	Limited	One High Priority Recommendation: 1- The Service should ensure it prioritises the completion of DBS checks for the 61 firefighter personnel at the earliest opportunity. Following this, the Service should obtain DBS checks for the remaining 95 employees.

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05   Internal Audit Plan 2024/25 vs Budget

The Internal Audit Plan for 2024/25 was for a total of 105 days.

Audit area	Planned days	Actual Days	Difference	Status
Payroll	15	15	-	Final Report
Asset Management (Joint with Northamptonshire Police)	5	5	-	Final Report
Core Financials (Joint with Northamptonshire Police)	15	15	-	Final Report
Governance (Joint with Northamptonshire Police)	5	5	-	Final Report
Succession Planning & Promotions	10	10	-	Final Report
Safeguarding	10	10	-	Final Report
Estates Management – Draft (Joint with Northamptonshire Police)	10	10	-	Draft Report
IT Audit – IT Governance	15	15	-	Final Report
Data Quality	10	-	-10	Deferred to 2025/26 Internal Audit Plan
Contingency	5	5	-	
Management	15	15	-	
Total	**105**	**95**	**-10**	

Internal Audit Annual Report 2024/25

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06 Benchmarking

This section compares the Assurance Levels (where given) and categorisation of recommendations made at the NCRFA.

Comparison of Assurance Levels

2023/24   **2024/25**

- Substantial
- Moderate
- Limited
- No Assurance
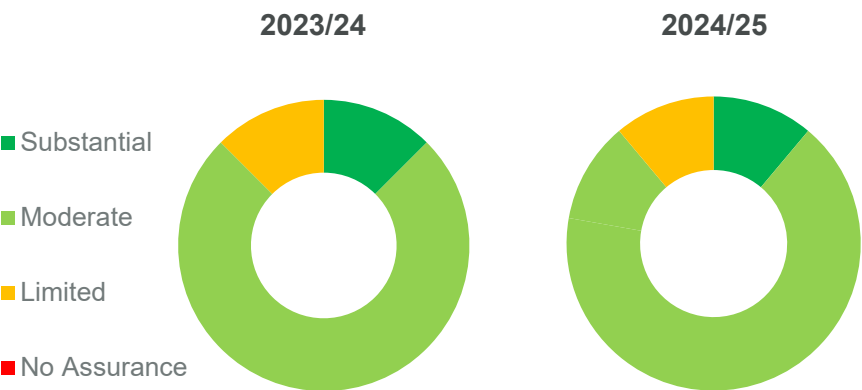
In 2023/24, there were eight strategic audits completed. One received 'Substantial' assurance, six received 'Moderate' assurance and one received 'Limited' assurance.

In 2024/25, there were eight strategic audits completed. One received 'Substantial' assurance, six received ' Moderate' assurance and one received a 'Limited' opinion.

It should be noted though that the areas of review will not typically be the same given the risk based nature of the Internal Audit Plan year on year and that caution should be exercised in comparing years.

Comparison of Recommendation Gradings

2023/24   **2024/25**
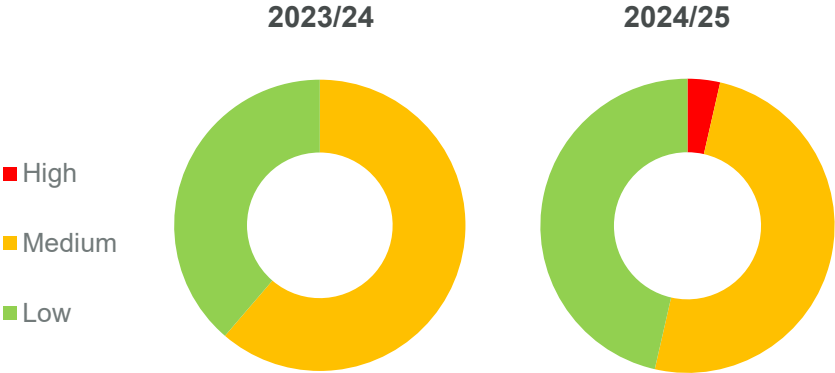
- High
- Medium
- Low

The total number of recommendations made in 2024/25 was 28, which was a slight reduction in recommendations from 2023/24 where 31 recommendations were raised. There has been one High priority recommendation raised this year

As noted above, the areas of review each year will not typically be the same.

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07 Performance of Internal Audit

We have provided some details below outlining our scorecard approach to our internal performance measures, which supports our overall annual opinion.

Compliance with Professional Standards

We employed a risk-based approach to determining the audit needs of NCFRA at the start of the year and use a risk-based methodology in planning and conducting our audit assignments.

In fulfilling our role, we abide by the three mandatory elements set out by the Institute of Internal Auditors. Namely, the Code of Ethics, the Definition of Internal Auditing and the Standards for the Professional Practice of Internal Auditing.

Performance Measures

We have completed our audit work in accordance with the agreed Plan and each of our final reports has been reported to the JIAC. We have reported all KPI data in our JIAC progress reports.

Regular discussions on progress against the Audit Plan have taken place with the OPFCC Chief Finance Officer.

Compliance with Professional Standards

Conflicts of Interest

Performance Measures

Internal Audit Quality Assurance

Conflicts of Interest

There have been no instances during the year which have impacted on our independence and/or lead us to declare any interest.

Internal Audit Quality Assurance

In order to ensure the quality of the work we perform; we have a programme of quality measures which includes:

- Supervision of staff conducting audit work;

- Review of files of working papers and reports by Managers and Partners;

- Annual appraisal of audit staff and the development of personal development and training plans;

- Sector specific training for staff involved in the sector;

- Issuance of technical guidance to inform staff and provide instruction regarding technical issues; and

- The maintenance of the firm's Internal Audit Manual.

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08 Internal Audit Quality Assurance

Our commitment on quality and compliance with the IIA's standards
Forvis Mazars is committed to ensuring our work is delivered at the highest quality and compliant with the Global Institute of Internal Auditors' International Professional Practices Framework (IPPF), which includes the International Standards for the Professional Practice of Internal Auditing (Standards). Our public sector work also conforms with the UK Public Sector Internal Audit Standards (PSIAS), which are based on the mandatory elements of the IPPF.

Our quality assurance and quality control requirements are consistent with the Standards and PSIAS. These requirements are set out within our internal audit manual covering internal audit assurance and advisory work and which is structured to ensure our approach/methodology is compliant.

All internal audit staff conduct an annual declaration confirming awareness and compliance with the IPPF and PSIAS.

All work undertaken must have met the requirements of our manual before it can be signed out and issued to a client.

We have agreed delegated authorities that set out the levels at which various client outputs, including deliverables such as internal audit reports, must be reviewed and approved before being issued to our clients.

Our work is structured so that on-site auditors are supervised and are briefed on specifics relating to the client and internal audit work. Each review is overseen by a management team member, responsible for undertaking first-line quality reviews on working papers and reports and ensuring quality service provision by our team.
All reports must be reviewed and signed out by the engagement Partner, in line with the specific requirements set out within our delegated authorities. Evidence of this sign out is retained.

We have a formal system of quality control that our Advisory and Consulting Quality Board leads. There is a specific Forvis Mazars methodology for quality review of internal audit work. This is structured to cover the work of all engagement managers, directors, and partners during each year.
Our quality process takes a two-fold approach:
1. In-depth qualitative reviews assess specific audit engagements against all auditable elements of the Standards and many specific Forvis Mazars policies.
2. We also undertake quarterly compliance reviews of the work of all engagement managers, directors, and partners, which ensure that critical elements of compliance (such as evidence of report reviews and sign-outs) are present.

The results of our compliance reviews are discussed with the firm's Executive Board, which demonstrates the importance that the firm's partners attach to this exercise. The results of an individual partner's work review are considered in the reward system for equity partners. The central Technical Department is available for more specialist areas and alerts partners and team members to forthcoming technical changes. In this way, we seek to minimise the prospect of problems arising with internal audit files.

External quality assessment (EQA)
As noted above, we can confirm that our internal audit work is undertaken in line with the IPPF and PSIAS. Under this there is a requirement for internal audit services to be subject to an independent EQA every five years. Our last assessment took place during December 2024. The review concluded that Forvis Mazars – Digital and Risk Consulting – Public and Social sector service "generally conforms to the requirements of the International Professional Practices Framework for Internal Audit and the Public Sector Internal Audit Standards". This rating is the highest rating that can be achieved.

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Appendices

- A1 – Definitions of Assurance

A1 Definitions of Assurance

Assurance Gradings

We use categories to classify our assurance over the processes we examine, and these are defined as follows:

Level	Description
Substantial	Findings indicate that on the whole, controls are satisfactory, although some good practice enhancements may have been recommended. We may have made some recommendations to improve good practice.
Moderate	While the control framework has been found to be generally well designed, control issues and / or areas for improvement have been identified. Where action is in progress to address these findings and any other issues known to management, these actions will be at too early a stage to allow a 'substantial' assurance audit opinion to be given. The control framework is generally well designed.
Limited	Control weaknesses have been noted that require corrective action if the control framework is to be considered as operating effectively. Where such remedial action has already been identified by management, this will have not yet started at the time of the audit, or is not currently considered to be sufficient, or sufficiently progressing to address the severity of the control weaknesses identified. We found control weaknesses that need to be corrected in order for the control framework to operate effectively.
Unsatisfactory	Findings indicate serious weaknesses in the control framework which could threaten the ability of NCFRA to achieve its objectives; or, there is evidence that despite any corrective action already taken, key risks are crystallising in the area under review or have already crystallised. This assurance opinion may also cover the scenario where our audit work was obstructed such that we cannot conclude on the effectiveness of internal controls.

Recommendation Gradings

To assist management in using our reports, we categorise our recommendations according to their level of priority, as follows:

Priority	Description
High (Priority 1)	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.
Medium (Priority 2)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Low (Priority 3)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Annual Opinion

For annual opinions we use the following classifications within our audit reports:

Opinion	Definition
Substantial	The framework of governance, risk management and control are adequate and effective.
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Internal Audit Annual Report 2024/25

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We take responsibility to the Office of the Police, Fire & Crime Commissioner (OPFCC) for Northamptonshire and Northamptonshire Commissioner Fire & Rescue Authority (NCFRA) for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER

AND NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE

Joint Independent Audit Committee Report

Report Title	Internal Audit Summary Report
Meeting Date	09 July 2025
Author	Don Crook - Assurance Manager

1. Purpose of the Report

This report provides the Accountability Board with an update on the recommendations made arising from internal audits of Northamptonshire Fire and Rescue Service and the Office of Northamptonshire Police, Fire and Crime Commissioner undertaken during the year 2024/25.

This report also provides an update on the outstanding recommendations from the 22/23 and 23/24 audits.

In 2024/25 joint audits of Enabling Services functions continued. This report includes all recommendations from those audits irrespective of whether they applied solely to the Force, Fire or both entities.

Where actions have been marked as complete, this report provides details of what action was taken in respect of closure.

The attached Summary of Internal Audit Recommendations Dashboard shows details and the current status of all open and closed audit actions.

The Service Performance, Assurance and Productivity Board has oversight of all outstanding audit actions and directs the activities required to complete any actions that have passed their implementation date. Progress is then assessed by the Joint Independent Audit Committee.

2. **Northamptonshire Audits**

Overview

22/23

Of the 6 Audits undertaken in the 22/23 year, 1 remained open requiring the completion of two actions. The final two actions have now been completed, marking the completion of all actions from the 22/23 audit year. Details of closed actions are below

Project Management
Closed Actions since last report – 2
1 - The level of the Competency Based Training Framework project was not identified. No formal Project Board meetings were held for the project.
Recommendation - In accordance with the Project Management Framework, the level of the project should be identified at the outset of each project.
A project board should be appointed for all level 1 projects to monitor the costs and benefits of the project to the service.
Management response - All AM's and equivalents and GM's and equivalents to be contacted to reinforce the following points –
1.   Requirement to refer to the Project Management Framework when considering any new piece of work to identify whether workstream should be progressed as a project to support successful delivery.
2.   Reinforce the need for all identified projects to clearly articulate the project level (level 1 or level 2). (Support will be provided by the CRMP Manager to discuss project methodology, project documentation and to assist determining project level.
3.   Project level to be included on the SIP to ensure a list of level 1 and level 2 projects are maintained.

Comment on Closure – All managers involved in project creation/delivery have been made aware of requirements around project framework. Relevant boards and structures are in place to assure projects are set, monitored and evaluated in accordance with framework.

2 - The document approval section of the Project Closure/Evaluation Report has not been completed.
Recommendation - In accordance with the Project Management Framework, the Project Closure/Evaluation report should be approved by the Project Executive for each project developed.
Management Response - All AM's and GM's to be contacted to reinforce the following points –
1.   Project SRO to ensure compliance with Project Management Framework for appropriate project closure and evaluation. (inc. follow up documentation capturing evaluation and outcomes)
2.   SRO to review CBTF project and review closure and evaluation

Comments on completion - All managers involved in project creation/delivery have been made aware of requirements around project framework. Relevant boards

and structures are in place to assure projects are set, monitored and evaluated in accordance with framework.

23/24

Of the 8 Audits undertaken in the 23/24 year, 5 remained open requiring the completion of 12 actions.

8 actions remain open with 4 being completed since our last report. Details of the completed actions are detailed below.

Risk Management
Closed actions since last report – Two
1- Risk registers are not complete and risk actions are not appropriately tracked leading to the failure to effectively manage and address risks facing the organisation.
Recommendations - Risk registers should be reviewed on a quarterly basis, ensuring that all sections of risk registers are fully completed, including controls and/or action plans to reduce risk to an acceptable score and reasoning for risk scores.
Management Response - Review SAB & QAR ToR to include quarterly risk review by 31 March 2024.

Comments on completion - This has been reviewed. Reporting of new and upgraded risks will be reported at PAP and Corporate Risk will be agreed and reviewed at SLT.

2- Risk and Impact: Risk management policies and procedures are outdated and do not reflect the organisation's current working practices leading to risks being managed ineffectively.
Recommendations - The Risk Management Policy should be reviewed and updated, and the document control section updated to note the date of review and of the next review.
Management Response - Review all risk registers, once the risk policy and procedures are published for compliance.

Comments on completion - Departmental risk is reviewed by departments, with escalations reported to PAP. Corporate Risk is delivered through SLT meetings. A review of risk delivery is currently underway and any change will be factored into new process arrangements.

Grievance
Closed Actions since last report - One
1- NCFRA have made a variety of changes to address causes for concern, areas for improvement and recommendations raised from HMICFRS reviews and the internal Serving with Pride consultation.
Recommendations - Performance measures to substantiate and monitor the impact of changes made across the Service should be introduced to address HMICFRS reviews and NCFRA Serving with Pride recommendations.
Management Response - Accepted - The recommendations that have been highlighted within this audit are reasonable and are an area of focus for the Service

to ensure that the impact of the various action plans is achieved. We will look at the different performance measures that are needed, including follow up staff surveys and measurement of the volume of speak up routes. An action date has been set in the future to allow time for implementation and impact of actions required to provide for meaningful feedback.

Comments on completion - Grievance routes and learnings are collated and addressed in the BIO ER quarterly meetings to assess volume, trends, outcomes and where there are organisational learnings.

Payroll
Closed Actions since last report - One
1- Out of date Pay and Allowance Policy and inconsistent review cycle within Pay Policy.
Recommendations - NCFRA should ensure that the Pay and Allowances Policy is reviewed on a timely basis, in line with its review cycle.
• NCFRA should correct the review cycle inconsistency identified within the Pay Policy to ensure alignment with required Policy review cycle.
Management Response - Pay and Allowance Policy has not been updated, in line with their review cycle, by NCFRA. Incorrect next review due date in the Pay Policy compared to its defined monitoring and review cycle.

Comments on completion - Policy (V8) published on SharePoint.

24/25

Five audits have been completed making nineteen recommendations. Of those nineteen recommendations:
• Thirteen recommendations have been completed and are closed.
• Eight recommendations have not reached their implementation date and remain ongoing.

Two further audits, Joint Governance and IT Governance have been completed but the final reports have not yet been issued.

Audit Summaries

Safeguarding September 2024
Audit Rationale - To provide assurance over changes to DBS Management, CFRMIS and Safeguarding training.
Overall opinion – Limited

Recommendations made - Seven

Previous closed actions - Three

Ongoing actions – Two

Closed Actions since last report – Four

1- The Service does not have oversight of whether all staff have been subject to a DBS check.

Recommendation - The Service should ensure it prioritises the completion of DBS checks for the 61 firefighter personnel at the earliest opportunity.
Following this, the Service should obtain DBS checks for the remaining 95 employees.

Management Response - Final checks with WNC for those outstanding DBS checks to ensure no records held, prior to undertaking new DBS checks, to take place at the beginning of September. Outstanding DBS checks to commence as soon as possible.

Comments on completion - DBS checking is now completed within the Fire service, all renewals are logged and new starters are subject to the same processes. PDRA's are completed with all DBS where required to do so.

2- Completion rates of safeguarding training are not adequately monitored.

Recommendation - The Service should:
1. Prioritise building new modules into Red Kite which facilitate centralised tracking and monitoring of all NFCC training levels.
2. Consider establishing an interim process for centrally recording and monitoring the completion of additional NFCC training modules. For example, through obtaining employee training records from Line Managers and recording employee completion rates within a spreadsheet.
3. Conduct regular audits to ensure that all employees have completed the required level of training.

Management Response - The competency framework for NFRS staff has now been agreed and can be mapped into RedKite to improve recording of competency and the alignment of specific training modules to different competency levels.
This will include those training modules provided internally, from NFCC and from the Local Safeguarding Boards for Adults and Children. These will be provided by the Safeguarding Leads within the Prevention team.
This work will be added to action plans for the Training Department and will be undertaken by the Competency Framework Manager and Competency Systems Coordinator.

Comments on completion - New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.

3- Staff members are not appropriately chased to ensure mandatory safeguarding training is completed in a timely manner.

Recommendation - The Service should:
1. Investigate whether the Red Kite system could be enhanced to automate follow-up reminder emails at regular intervals until the training is completed.
2. Adjust the process so that the training renewal date is set within the first few months of employment for new starters. This is to ensure that where training is incomplete, employees receive the reminder email within the first few months of employment instead of the current two year frequency.

3. Implement an escalation process where if a staff member does not complete the training after a certain number of reminders, Line Managers are notified and disciplinary procedures are carried out following repeat non-compliance.

Management Response - This work will cut across Training and Workforce Development and so will be allocated to the two teams to work together. This will ensure that processes
for induction training, initial and renewed competency sign off are working effectively.

Comments on completion - New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.

4 - Performance reporting on DBS checks does not provide the SLT with adequate oversight.

Recommendation - The Service should ensure that there is regular reporting of performance indicators that cover processing times for DBS requests and provide an overview of DBS's close to / requiring a re-check such as the following:
• Average time taken to process a DBS check.
• Number / % of DBS checks that require a re-check in less than a month.
• Number / % of DBS checks requiring a re-check.

Management Response - Regular reporting of DBS checks by HR can be added to the Safeguarding Management Group agenda, this group has oversight of Safeguarding within
NFRS and has cross departmental representation.

Comments on completion - Metrics have been agreed with HR colleagues and we received our first reporting into SMG. This will continue as BAU.

Asset Management – October 2024
Audit rationale - To provide assurance over the processes and controls of portable physical assets (i.e. Body Worn Video, Airwave Radios, Vehicle Radios, Laptops) and vehicles, including the procurement, maintenance and replacement of these assets.
Overall opinion – **Moderate**
Recommendations made – Three

Closed Actions - None

Ongoing Actions - Three

1 - Lack of equipment and inventory checks

Recommendation - The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed.
The Service should ensure that all equipment is barcoded where appropriate to allow for effective and efficient inventory checks.

Management Response - The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall

then be determined by the project portfolio capacity, the data cleansing and the procurement process. Implementation date 30 November 2025.

2 - Lack of updated policies and procedures

Recommendation - The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service's Asset Management Guidance document.

Management Response - The Department is currently undergoing a review and potential restructure. As part of this work is also being undertaken to establish a single Asset Strategy. This shall be aligned to the revised organisational Strategies and Plans. Linked to this will then be a full review of all Policies and Procedures to take into account the revised delivery model. Implementation date 30 September 2025.

3 - Lack of equipment testing

Recommendation - The Force should ensure that equipment testing is carried out where appropriate, and include guidance for officers within procedural documents, as well as keeping an audit trail of this.

Management Response - The organisations will need to implement a new system to support the ongoing management and testing of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. Implementation date 30 November 2025.

Joint Core Financials – 27 November 2024
Audit rationale - To provide assurance over the internal controls in operation to manage the core financial systems.
Overall opinion – Moderate
Recommendations made – Five

Closed Actions - Five

1 - Debtor invoices

Recommendation - The Force should ensure that invoice request forms or similar are completed and provided to Finance Operation prior to the raising of an invoice and that this can be evidenced when required. Finance Operations should not raise an invoice until a valid request is received.
The Force and NCFRA should implement a clearly defined timeline for the raising of invoices following a request being received to ensure invoices are raised in a timely manner.

Management Response - Sales invoices will be centralised within the finance operations team. All requests will be raised via a service request and actioned. The turnaround time will be set at 3 working days, and the requestor will be automatically notified once the invoice has been raised. The go live for this will be 1st December 2024, with all parties in the organisation being made aware of the change, and how to raise sales invoices going forward.

Comment on closure – Sales invoices are now centralised.

2 - Debt recovery

Recommendation - The Force and NCFRA should review the Aged Debt Process document in line with its review cycle.

The Force and NCFRA should ensure that the Aged Debt Process is followed in a timely manner for overdue income and documented evidence is retained. To do this there should be sufficient oversight within the Finance Team of overdue income and clear escalation procedures in place to ensure debts are chased in accordance with timelines in the Aged Debt Process.

NCFRA should ensure that Purchase Orders are included on Sales Invoices when required, identifying customers that require this and communicating this to the relevant staff to avoid payment delays.

Management Response - With the centralisation of raising of sales invoices, the team will have the ability to influence and control the process from start to finish. This will ensure completeness of data before the debt is due for chasing removing delays in payment.

As part of the centralisation process, it will also ensure consistency of process so that people are not new to processes and do not miss or overlooked aspects such as contact information and then consistent chasing and management is continued.

The aged debt process has been reviewed, and alerts set up that the policy is due a further review at its appropriate date. Cross training has been carried out on the aged debt process over the whole department offering resilience and awareness.

Comment on closure – This has now been communicated with the SIT and the internal process resolved.

3 – New debtor setups

Recommendation - NCFRA should ensure new members of staff are trained and fully aware of the segregation of duty requirements between inputting and approving new debtors prior to gaining live system access.

The Force and NCFRA should work with Unit4 to implement systemic controls that prevent the workflow from allowing the inputter and approver to be the same person for new debtor.

Management Response - A new debtor set up will now be actioned within the finance operations team.

A new customer request form will be sent into finance operations. This will be checked to ensure that they do not already exist, and then set up as appropriate. Cross training has been carried out to ensure segregation of duties between the inputter and the approver.

This will also ensure that all information is requested and maintained from the outset to ensure debts are collectable.

Comment on closure – Set up of new debtors is now centralised.

4 - Approval limits of write offs in aged debt process document

Recommendation - The Force and NCFRA should update the Aged Debt Process document and ensure the delegated limits for writing off salary overpayments is aligned to operational practices.

Management Response - Aged debt process has been updated to reflect the policies in place. The aged debt policy has an alert to ensure that it is not outdated. Regular write off meetings are held and documented.

Comment on closure – As per management response.

5 – Credit notes

Recommendation - The Force should continue to investigate the issue and seek a timely resolution. Once the issue is identified the Force should consider additional preventative controls, such as systemic controls, that avoid the matching process failure from occurring again.

Management Response - Credit notes will be completed within the finance operations team. A request will be made via a service request and then entered into Unit 4. Investigations into Unit 4 and automatic matching will continue.

Training has been carried out across the team for awareness.

Comment on closure – This functionality is now working in most cases, where there is more than one credit this doesn't quite work like this, but it is fine.

Ongoing Actions - None

Payroll – February 2025
Audit rationale - To provide assurance with regards the adequacy and effectiveness of the systems of internal control in operation to manage the payroll systems following the transfer of services from West Northamptonshire Council.
Overall opinion – **Substantial**
Recommendations made – One

Closed Actions - None

Ongoing Actions - One

1- Expenses are submitted by members of staff within the Employee claim system.
Recommendation - The Service should clearly communicate expectations regarding expenses to members of staff. The Service should conduct regular spot checks of expense claims, with reconciliations of receipts and claims.
Management Response - Agreed, we have set up a process to audit and check a proportion of the submitted expense claims for both accuracy and compliance on a regular basis throughout the year.
We have reviewed the claims with a senior fire fighter, and we are content that those claims are appropriate.
Michael Montgomery is issuing communications to make the expectations clear around evidence, accuracy and other compliance areas.

Succession Planning and Promotions - June 2025
Audit rationale - To provide assurance that Northamptonshire Fire & Rescue Service (NFRS) has made progress against Areas for Improvement identified by HMICFRS in Fire & Rescue Service Assessments and thematic reviews related to Succession Planning and Promotions.
Overall opinion – **Moderate**
Recommendations made – Two

Ongoing Actions - One

1- No formal succession plans have been put into place for the core or critical roles.

Recommendation - The Service should develop formal succession plans for critical roles to establish:
• Dependencies of each role such as key skills, competencies and qualifications;
• The role specification;
• Individuals with potential to assume critical roles in emergency, short term, medium term or long term capacity;
• Handover processes should a key member of staff leave at short notice. Succession plans should be periodically reviewed to ensure they are accurate and up to date.

Management Response - We acknowledge the audit's observation that while some succession practices exist, a more structured and strategic approach to critical roles is required.

Critical roles have been identified, more work is required to develop the process and ensure that all competencies and qualifications are captured; and, job descriptions and specifications are under review.

The New PDR module (Talent Successor) has been implemented which provides the organizationally set development goals for those identified as part of a talent conversation to be cascaded and evidenced the system will hold details of staff that are identified within the talent progression pathways. The Platform also supports identification of staff and skill sets. All Talent pools are held on this platform enabling quick access to those who have been identified and their skill sets and/or aspirational skill sets.

Further work is required on this area, a workstream to review all the induction and handover processes will take place by the workforce development team. PDR & Effective 121 (inclusive of the importance of handover) has recently been designed and due to be rolled out in Autumn 2025 and form a part of the induction process for new line managers.

We are committed to maintaining a fair and transparent promotions process aligned with national guidance and best practice. The audit identified areas where communication and consistency could be improved to ensure fair and transparent promotion processes, we will:
• Ensure that all promotion processes are underpinned by objective assessment methods and are clearly communicated to all staff.
• Provide feedback to unsuccessful candidates to support their development.
• Continue to monitor promotion outcomes to ensure fairness, equality, and representation across all demographics.

Improvements in these areas will be led by our Workforce Development department.

Closed Actions - One

2- High potential development programme

Recommendation - The Service should consider implementing the suggested actions to ensure the process for identifying and developing high-potential staff and leaders is adequately communicated and understood by staff across the Service. This will ensure the process is open and transparent for all staff.

Management Response - We acknowledge the importance of ensuring the identification and development of high-potential staff and leaders is conducted in an open and transparent manner. In response to this, we have taken the following steps:

1. Leadership and Management Learning Platform: All staff now have full access to a comprehensive leadership and management learning platform hosted on Moodle. This platform provides a range of development resources and learning opportunities to support staff at all levels in building their leadership capabilities. All staff have access to a blended leadership programme at all levels inclusive of face-to-face learning, monthly learning resource mailout from WFD and access to the Moodle platform.

2. Updated Core Learning Pathways: Core learning pathways have been reviewed and updated to align with current organizational goals and leadership competency frameworks. These pathways are now published and easily accessible to all staff, ensuring transparency and consistency in development opportunities.

3. Policy Update: Policy D14, which governs leadership development, has been revised to reflect these enhancements and to further promote clarity and fairness in the identification and support of high-potential individuals.

These initiatives collectively support a more structured, transparent, and inclusive approach to leadership development across the organization. We will continue to monitor the effectiveness of these measures and seek feedback to ensure continuous improvement.

Comments on Completion – Prior to publication of the draft report, the workforce development team had progressed activity. The detail provided in the management response has addressed the recommendations. This action was closed at the point of acceptance of the report by the service.

3. **Overview**

The service has progressed activity across the three years where action plans continued to remain open.

The 22/23 year action plan has now been completed.

The 23/24 audit programme resulted in 38 actions. The service has closed all but 8 actions and progress is continuing to be made on the remaining elements.

The 24/25 audit programme resulted in 19 actions. The service has closed 13 actions and progress is continuing to be made on the remaining elements.

4. **Conclusion**

The Accountability Board are asked to note the contents of this report and the Governance arrangements discharged by the Service Performance Assurance and Productivity Board and Joint Independent Audit Committee in ensuring there is sufficient scrutiny and quality assurance of actions relating to audit recommendations.

INTERNAL AUDIT RECOMMENDATIONS DASHBOARD

Summary of Audit Outcomes Audits for Mazars (from 2023/24)

Audits are graded as Unsatisfactory Assurance, Limited Assurance, Moderate Assurance or Substantial Assurance. Recommendations are prioritised as High Priority, Medium Priority or Low Priority to reflect the assessment of risk associated with the control weaknesses.

AUDIT 23/24	DATE	Assurance levels	Agreed Action plans		
			High	Medium	Low
Risk management	Jan 2024	Moderate	0	8	2
Core Financials	March 2024	Moderate	0	3	3
Grievance	March 2024	Substantial	0	0	1
Payroll	April 2024	Moderate	0	3	1
EDI	May 2024	Moderate	0	2	2
New systems Assurance	May 2024	Moderate	0	2	0
Identity Access Management	June 2024	Limited	0	5	1
IT Asset Legacy Management	June 2024	Moderate	0	2	3

AUDIT 24/25	DATE	Assurance levels	Agreed Action plans		
			High	Medium	Low
Safeguarding	Sept 2024	Limited	1	5	1
Asset Management	Oct 2024	Moderate	0	1	3
Core financials (Joint)	Nov 2024	Moderate	0	2	3
Payroll	Feb 2025	Substantial	0	1	0
Succession Planning and Promotions	June 2025	Moderate	0	1	1

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Definitions of Recommendations		
High Priority	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
Medium Priority	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
Low Priority	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.	Remedial action should be prioritised and undertaken within an agreed timescale.

Definitions of Assurance Levels	
Substantial Assurance	The framework of governance, risk management and control is adequate and effective.
Moderate Assurance	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
Limited Assurance	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective.
Unsatisfactory Assurance	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

Summary of Audit Recommendations Progress

This table shows a summary of the progress made on new audit recommendations raised at each JIAC during the current year and annual totals for previous years where audit recommendations are still active.

2022/23 AUDITS	RECOMMENDATIONS MADE	Essential	Important	Standard
Safeguarding Policy & Procedures	7		Closed	
Organisational Governance – Core Code of Ethics	3		Closed	
MTFP & Budget Management	2		Closed	
Financial control environment	0		N/A	
Payroll	6		Closed	
AP/AR	3		Closed	

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2022/23 AUDITS	RECOMMENDATIONS MADE	Essential	Important	Standard
Project Management	2		Closed	
People Data	2		Closed	
Contract Management	7		Closed	
TOM – Performance Management	1		Closed	
ICT Network Infrastructure Security – Windows fileserver	2		Closed	
ICT Privileged Access Control	2		Closed	
Totals	**37**		**0**	

2023/24 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
Risk management	10 actions from 3 recs	0	2 open **1 closed**	**Closed**
Core Financials	6		Closed	
Grievance	1	0	0	**Closed**
Payroll	4	0	Closed	**Closed**
EDI	4		Closed	
New systems Assurance	2		Closed	
Identity Access Management	6	0	4	Closed
IT Asset Legacy Management	5	0	1	1
Totals	**38**	**0**	**7**	**1**

2024/25 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
Safeguarding	7	**Closed**	**Closed**	**Closed**
Asset Management (Joint)	4	0	1	3
Core financials (Joint)	5	0	**Closed**	**Closed**
Payroll	1	0	1	0
Succession Planning and Promotions	2	0	1	**Closed**
Totals	**19**	**0**	**3**	**3**

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OUTSTANDING RECOMMENDATIONS

Key to Status	🟩 Action completed since last report	🟨 Action ongoing	🟧 Action ongoing with revised implementation date	🟥 Action outstanding and past its agreed implementation date	⬜ Action no longer applicable or superseded by later audit action

<u>2022/2023</u>

Project Management – May 2023

	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Timescale	Status
1	**Weakness** The level of the Competency Based Training Framework project was not identified. No formal Project Board meetings were held for the project. **Risk** The Commissioner, S151 Officer and Chief Fire Officer do not have clear oversight of key organisational / operational issues that both provides positive assurance that controls operate effectively and proactively identifies any areas of weakness. The project information and outcomes are not robust and cannot be relied on to support effective costs and benefits to the service.	In accordance with the Project Management Framework, the level of the project should be identified at the outset of each project. A project board should be appointed for all level 1 projects to monitor the costs and benefits of the project to the service.	All AM's and equivalents and GM's and equivalents to be contacted to reinforce the following points – 1. Requirement to refer to the Project Management Framework when considering any new piece of work to identify whether workstream should be progressed as a project to support successful delivery. 2. Reinforce the need for all identified projects to clearly articulate the project level (level 1 or level 2). (Support will be provided by the CRMP Manager to discuss project methodology, project documentation and to assist determining project level. 3. Project level to be included on the SIP to ensure a list of level 1 and level 2 projects are maintained.	**Important**	Transformation Manager. 1. **Completed 31/03/2023** 2. **Completed 31/03/2023** 3. **Completed 30/06/2025 Projects are now included in the reporting framework. Projects are reported and reviewed at the services Continuous Improvement Board and a record of projects are maintained.**	31st May 2023	

Project Management – May 2023

	Issue	Recommendation	Management Comments	Priority	Officer Responsible	Timescale	Status
2	**Weakness** The document approval section of the Project Closure/Evaluation Report has not been completed. **Risk** The Commissioner, S151 Officer and Chief Fire Officer do not have clear oversight of key organisational / operational issues that both provides positive assurance that controls operate effectively and proactively identifies any areas of weakness. The project information and outcomes are not robust and cannot be relied on to support effective costs and benefits to the service.	In accordance with the Project Management Framework, the Project Closure/Evaluation report should be approved by the Project Executive for each project developed.	All AM's and GM's to be contacted to reinforce the following points – 1. Project SRO to ensure compliance with Project Management Framework for appropriate project closure and evaluation. (inc. follow up documentation capturing evaluation and outcomes) 2. SRO to review CBTF project and review closure and evaluation	**Important**	Transformation Manager 1. **Completed 31/11/2024 Projects are now incorporated into processes. Closure reports are completed and evaluation is measured against HMICFRS inspection pillars.** 2. **Completed 31/11/2024**	31st May 2023	

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2023/24

Risk Management Internal Audit – January 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1 (c)	**Risk and Impact** Risk registers are not complete and risk actions are not appropriately tracked leading to the failure to effectively manage and address risks facing the organisation	Risk registers should be reviewed on a quarterly basis, ensuring that all sections of risk registers are fully completed, including controls and/or action plans to reduce risk to an acceptable score and reasoning for risk scores	**Medium**	Review of A30 Assurance and Performance policy by 31 March 2024. **01/07/2025** A30 has been reviewed since this original recommendation. However, as the organisation continues to evolve, a further review is now required which will be undertaken later this year following the approval of a new corporate planning framework which will incorporate some elements of A30.	Assurance Manager 31st Mar 2024 New date. 31st Oct 25	

Risk Management Internal Audit – January 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1 (d)	**Risk and Impact** Risk registers are not complete and risk actions are not appropriately tracked leading to the failure to effectively manage and address risks facing the organisation	Risk registers should be reviewed on a quarterly basis, ensuring that all sections of risk registers are fully completed, including controls and/or action plans to reduce risk to an acceptable score and reasoning for risk scores	**Medium**	Review SAB & QAR ToR to include quarterly risk review by 31 March 2024. **Completed 3.6.24** This has been reviewed. Reporting of new and upgraded risks will be reported at PAP and Corporate Risk will be agreed and reviewed at SLT.	Assurance Manager 30th Sept 2024	

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Risk Management Internal Audit – January 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2(b)	**Risk and Impact** Insufficient training is provided on the risk management system leading to risks being inappropriately identified and recorded and the NCFRA not achieving best value for money from the use of the 4Risk system.	The training required for the 4Risk system should be determined and a structured training programme should be implemented for staff who use the system, with the training programme monitored for completion. This training should also include training on the principles of risk management in general. A training plan / matrix should be developed for different levels of staff, which identifies exactly what level of risk management training is required for different levels or roles of staff.	**Medium**	Continuous Professional Training to be written and delivery by 30 June 2024 included in the management training programme to Middle and senior managers on the principles of risk management. **01/07/2025** Claire chambers and Lisa Jackson have met to discuss a possible different approach to risk management. This is now being further explored with options being identified.	Assurance Manager 30th June 2024 New date 30th Sept 25	

Risk Management Internal Audit – January 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
3 (b)	Risk and Impact: Risk management policies and procedures are outdated and do not reflect the organisation's current working practices leading to risks being managed ineffectively.	The Risk Management Policy should be reviewed and updated, and the document control section updated to note the date of review and of the next review.	**Low**	Review all risk registers, once the risk policy and procedures are published for compliance, by 31 May 2024. **Completed 01/07/2025** Departmental risk is reviewed by departments, with escalations reported to PAP. Corporate Risk is delivered through SLT meetings. A review of risk delivery is currently underway and any change will be factored into new process arrangements.	Assurance Manager 31st May 24 New due date 01/07/2025	

Grievance Internal Audit – March 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	NCFRA have made a variety of changes to address causes for concern, areas for improvement and recommendations raised from HMICFRS reviews and the internal Serving with Pride consultation. Whilst we confirmed there are HR KPIs in place to monitor grievance cases, and there is adequate reporting of progress made to implement recommendations, we noted there currently aren't any metrics to capture and quantify the impact of wider actions and changes. We acknowledge that the Service are in the initial stages of implementing a number of recommendations, including those raised within Serving with Pride, however it is important to consider assurance mechanisms in the future to ensure recommendations are having the intended impact. For example, the Service could use staff surveys to measure cultural changes such as the confidence in grievance processes. They could also use data from third parties to report the number of concerns raised via FRS Speak Up or Flag It, and then the number of grievance referrals subsequently made from this. **Risk and Impact**: Changes and improvements made do not address HMICFRS causes for concern and NCFRA Serving with Pride recommendations.	Performance measures to substantiate and monitor the impact of changes made across the Service should be introduced to address HMICFRS reviews and NCFRA Serving with Pride recommendations.	**Low**	Accepted - The recommendations that have been highlighted within this audit are reasonable and are an area of focus for the Service to ensure that the impact of the various action plans is achieved. We will look at the different performance measures that are needed, including follow up staff surveys and measurement of the volume of speak up routes. An action date has been set in the future to allow time for implementation and impact of actions required to provide for meaningful feedback. **Completed 01/07/2025** • Grievance routes and learnings are collated and addressed in the BIO ER quarterly meetings to assess volume, trends, outcomes and where there are organisational learnings.	Suzanne McMinn 1st April 2025	

Payroll Internal Audit – April 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**Out of date Pay and Allowance Policy and inconsistent review cycle within Pay Policy.** NCFRA has several policy documents in place relevant to the payroll function and financial activities. Whilst our review of policies noted no concern over their appropriateness, we did note the following: • Pay and Allowances Policy to be out of date and due for review since February 2022. • The Pay Policy March 2023 has a next review due date of March 2026, however the Policy states that it is to be reviewed on an annual basis in consultation with the relevant trade union representatives. **Risk and Impact:** NCFRA utilise out of date policies and has incorrect review cycles in place, leading to inconsistent approaches taken to financial and payroll activities.	• NCFRA should ensure that the Pay and Allowances Policy is reviewed on a timely basis, in line with its review cycle. • NCFRA should correct the review cycle inconsistency identified within the Pay Policy to ensure alignment with required Policy review cycle.	**Low**	Pay and Allowance Policy has not been updated, in line with their review cycle, by NCFRA. Incorrect next review due date in the Pay Policy compared to its defined monitoring and review cycle. **Completed 12.12.24** Update. Policy (V8) published on SharePoint today.	Nick Alexander/Suzanne McMinn Due date 31st July 2024 New due date 31st Dec 24	

Internal Audit recommendations v13.2

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1.	**Lack of Periodic User Access Reviews** Regular user access reviews should assess whether the Windows Active Directory (AD) user base, responsible for managing logins, permissions, and authenticating access to associated applications, is accurate and that individuals have not been assigned unnecessary access. A regular regimen of access reviews has not been established to determine the suitability of access privileges for Windows AD accounts. **Risk and Impact:** Failure to implement regular access reviews can lead to individuals retaining unnecessary access to Windows AD and related systems, creating additional points of access to external attackers.	Each organisation should implement a regular (e.g. quarterly) regimen of Windows AD access reviews. Line managers should review the access of their staff and any other users such as partnership workers that they are responsible for. Any unnecessary access detected during these reviews should be removed from relevant individuals. As the Force is implementing SailPoint across its employees, it should assess whether SailPoint could provide this service automatically. For users not covered by SailPoint alternative manual processes may be required proportionate to the risk.	Medium	This recommendation is broadly accepted by management as it is recognised that there are currently process in place to address this, they do not currently extend to this level of scrutiny. Therefore, although there will be oversight of this process within the annual information auditor plans and role (due to be implemented by the end of the 2024 calendar year), this in-depth level of scrutiny will be fully implemented once we have the correct JML and access controls processes in place which will be managed automatically via the implementation of ITSM tool in December 2025. The source information reviews (a required prerequisite) will begin when the new information assurance structure is in place, this will inform the data utilised within the ITSM tool. **May 25** – TKJ update I've requested that this is the next audit we complete. The Audit Manager and Auditor have started. They have carried out an initial Locker Audit just to get in the swing of things so Audit activity will be in full swing soon. By 30/06 the audit will be underway by then or be in the process of reporting back to SIRO.	Trina Kightley-Jones, Head of Information Assurance 31st Dec 2025	

Internal Audit recommendations v13.2

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2.	**Multifactor Authentication for Fire AD Accounts** Multifactor Authentication (MFA) provides additional layers of authentication beyond passwords, that attackers must also breach should passwords become known to them. Best practice frameworks such as Cyber Essentials recommend that MFA is applied where available, and always for cloud services. Accounts within the Police Service Windows AD domain have MFA configured, however, the process to enable this for Fire Service AD accounts is still ongoing. **Risk and Impact:** Should the passwords for Fire Service user accounts be determined in a security attack, such as through the use of malware, these accounts could be accessed resulting a severe security breach that could be used to access data across the network.	NCFRA should continue the process of setting up MFA for Fire Service accounts, ensuring that all accounts are covered by this process.	**Medium**	We agree with the audit recommendation and acknowledge the importance of multifactor authentication for securing Fire Service accounts. As noted in the recommendation, we have started the process of implementing this security measure for administrative accounts and on a per project basis. The intention would be to enable this for accounts within EntraID. Full implementation will require executive support from the organisation and of other affiliated bodies. We will commence this process, monitor the progress, and report any issues or challenges. A date has been set of 30/09/2024 subject to approval by the organisation. **13.1.25** YH update. A request for this action to be extended to Jan 2025 has been approved. Digital Security Architect developing paper for approval. On track	Roy Cowper, Enterprise Architect 30th Sept 2024 New due date 31st Jan 2025	

Internal Audit recommendations v13.2

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4.	**Password Management Tool Implementation** It is good practice to use a password management tool to secure the passwords for generic administration and service accounts in order to prevent their exposure through the use of less secure password storage methods. A password management tool has not been implemented for Police Service AD service accounts, whilst for Fire Service accounts a tool has been implemented but which only contains passwords for a small minority of accounts. **Risk and Impact:** Passwords may be documented in insecure locations such that access to relevant accounts may be achieved the event of a security breach.	Each organisation should store all generic administration and service account passwords in a password management tool.	**Medium**	This recommendation is accepted and there is a PAM (Password Access Management) Project in progress that is being led by the Transformation and Change team with a project manager assigned. Budget has been allocated and we have collated requirements which include the ability to store all generic administration and service account passwords, and supplier demonstrations have now taken place. This will be reviewed bi-monthly to ensure progress is made. **7.11.24** YH update, On track – Currently in the commercial process for signing by the commissioner.	Andrew Jones, Head of Transformation and Change 31 July 2025	

Internal Audit recommendations v13.2

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
5.	**Completion of Access Changes** Changes to access should only occur on supply of a proper request. The OPFCC, Force and NCFRA were unable to provide relevant documentation to support the completion of access changes as follows: • For five out of eight joiners, a HR notification form was not available. • For one out of eight joiners, evidence of vetting and training was not available. • For all eight leavers, a HR notification form was not available. **Risk and Impact**: User accounts may be created or disabled without proper justification.	Emails and other documents supporting access requests should be automatically attached to tickets raised to the service desk. If this is not feasible the access management procedures followed by the service desk should state that all such emails/documents should be manually attached to relevant tickets and relevant staff made aware of this requirement.	**Medium**	This recommendation has been reviewed and has been accepted. Although tickets are already created from HR data, this process will now be reviewed to identify the capability of the current HR hub, ITSM tool and automation, if that cannot be easily done within these existing platforms then this will be developed with the new ITSM tool. The associated action will be to review this and report to key stakeholders. **7.11.24** YH update, On track - The procurement for the tool is progressing well. The revised project stage gates remain accurate.	Dan Cooper, Head of Technical Support 01 July 2024 New due date 31st July 25	

IT Asset Legacy Management (Joint) – June 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Automated scanning of hardware and software is not used to identify inaccuracies in the IT asset register** Automated scanning of hardware and software enables organisations to identify discrepancies between the IT asset register and devices present on their network. The Head of Digital, Data and Technology confirmed that there is currently no software in place to scan the network for discrepancies between the IT Asset Register and the actual devices deployed across the Force. Northamptonshire Police & Fire are currently in the process of purchasing a new IT Service Management (ITSM) tool, which we are informed will include this function, with the intention to begin implementation from May 2024. Furthermore, dependent on their type, most devices are separately managed by other software; for example, laptops are registered by Intune, however apart from a historic feed from the Blackberry management software for mobile devices, there are no other automated updates to the IT asset register to keep it updated. **Risk and Impact:** Inaccuracies in the IT asset register, such as those that arise from failure to apply manual updates of new devices, prevent effective management of the Northamptonshire Police & Fire devices, whether this be from a financial, security or service management perspective.	Continue with the planned implementation of a new ITSM tool that includes device scanning to identify discrepancies with the IT Asset Register. Once implemented the software should also consume feeds from the management software for each class of device. IT asset register discrepancies identified by automated scanning or following receipt of information from device management software should be investigated before their application to the IT asset register.	Medium	The procurement and implementation of the new ITSM tool is ongoing and DDaT will implement the software in three phases, starting from the first quarter of the current fiscal year and ending by the fourth quarter of the next fiscal year. The first phase will involve installing and configuring the software on the servers and integrating it with the existing IT systems. The second phase will involve testing and validating the software functionality and performance, as well as training the staff on how to use it. The third phase will involve deploying the software to all the devices and conducting a post-implementation review. The current system does not provide Integrations required to consume feeds, however these capabilities are present in the new tool. In the meantime, we are currently exploring opportunities to see how the reporting tools can help us determine device usage. The initial goal is to identify devices not in use against our asset lists. **7.11.25** YH Update - Request to move dates due to procurement accepted. New due date 31.03.25	Dan Cooper, Head of Technical Support - DDaT 31 Dec 2025 New due date 31st Mar 2025	

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IT Asset Legacy Management (Joint) – June 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
5	**A formal IT Asset Management policy/procedure document has not yet been implemented.** An IT asset management policy is necessary for appropriate governance of IT assets acquired and managed by the Force. By enquiry with management, we noted that an IT Asset Management Policy is being drafted but has not yet been released to staff. Management are looking to implement the policy from April 2024. **Risk and Impact**: Confusion in the effective management of IT assets and failure to track assets effectively, potentially leading to unnecessary procurement of IT assets and failure to effectively manage IT assets omitted from the IT asset register.	As planned, publish an IT Asset Management policy setting out policy statements related to each stage in the IT asset lifecycle.	Low	We agree with this recommendation and have initiated the process of developing an IT Asset Management policy that covers all the stages of the IT asset lifecycle, from planning and acquisition to disposal and decommissioning. The draft IT Asset Management policy is currently under review by the senior management team. **27.1.25** JO update. Awaiting consultation finish date from Policy admin.	Dan Cooper, Head of Technical Support - DDaT 30th Jun 2024 New date 31st July 2025	

2024/25

Safeguarding – September 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**The Service does not have oversight of whether all staff have been subject to a DBS check.** Section 2 of the Rehabilitation of Offenders Act 1974 allows fire and rescue services to perform a minimum of a standard DBS check for all representatives. The Service's Disclosure and Barring Policy outlines that a minimum of a standard DBS check is required for all staff and volunteers. Operational employees, who through the course of incident responses or targeted prevention / protection activities, carry out work with vulnerable individuals require an Enhanced DBS check. Rechecks are required every three years. The HR Projects Advisor maintains the Active Master DBS spreadsheet to record DBS data for employees, including certificate issue date, expected re-check date and any disclosures or bars on an individual. We conducted data analysis on the Active Master DBS spreadsheet in order to confirm whether all employees possessed an in date DBS. We noted the following: • For 156 employees no DBS data was listed, including 61 firefighter personnel. • Eight employees were recorded as having up to date DBS checks however, there was no record to indicate whether they had disclosures or bars. • Three employees were recorded as having DBS checks without a re-check being performed. The HR Projects Advisor informed us that when the HR Data Hub Team inherited the responsibility for managing DBS checks from West Northamptonshire Council (WNC) in April 2024, WNC did not provide the team with DBS information for a number of employees. Due to this, the Service implemented two phases of DBS applications to obtain DBS checks for those employees for whom it did not possess DBS information. The HR Data Hub Team is currently in the process of phase 2 and expects to have received DBS information from WNC for the outstanding 156 employees by the end of July 2024. **Risk and Impact:** The Service is unable to confirm whether all staff have received a DBS check, potentially leading to individuals with undisclosed issues working in roles they may not be suitable for.	The Service should ensure it prioritises the completion of DBS checks for the 61 firefighter personnel at the earliest opportunity. Following this, the Service should obtain DBS checks for the remaining 95 employees.	High	Final checks with WNC for those outstanding DBS checks to ensure no records held, prior to undertaking new DBS checks, to take place at the beginning of September. Outstanding DBS checks to commence as soon as possible. **Completed 01/07/2025** DBS checking is now completed within the Fire service, all renewals are logged and new starters are subject to the same processes. PDRA's are completed with all DBS where required to do so.	June Withey 31st Mar 25	

Safeguarding – September 2024

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	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
5	**Completion rates of safeguarding training are not adequately monitored.** The Service requires its employees to complete National Chief Fire Council (NFCC) safeguarding training. The level of training required is determined by the likelihood that an employee will come into contact with a vulnerable individual, based on their role. As per the Service's Safeguarding Adults / Children and Young People Policies, NFCC level one training should be provided to all staff and volunteers who come into contact with vulnerable individuals. Supervisory managers across the Service should complete NFCC level two. Designated leads should complete NFCC level four. Staff are required to recomplete the training at a two year frequency. We sought to confirm how oversight is maintained of the number of employees who are compliant with the Service's training requirements. We observed that completion rates for NFCC level one training are monitored for all employees by the Competency Framework Team through Red Kite (Personal Development System). Despite this, we were informed by the Prevention Team Leader that Red Kite does not currently possess the functionality to create a central log of all employees who have completed the additional NFCC training modules (levels two and four). Completion of these modules is instead currently recorded in an individual's personal development record, which is only visible to the Line Manager. The Prevention Team Leader informed us that the Service intends to build new modules into Red Kite to allow the additional NFCC modules to be recorded within an individual's safeguarding competency profile. This should then allow the Service to monitor completion rates of the NFCC additional modules across the workforce. **Risk and Impact:** Employees may not complete the appropriate level of safeguarding training pertinent to their role and may not have the necessary skills or knowledge to appropriately deal with safeguarding matters.	The Service should: 1. Prioritise building new modules into Red Kite which facilitate centralised tracking and monitoring of all NFCC training levels. 2. Consider establishing an interim process for centrally recording and monitoring the completion of additional NFCC training modules. For example, through obtaining employee training records from Line Managers and recording employee completion rates within a spreadsheet. 3. Conduct regular audits to ensure that all employees have completed the required level of training.	**Medium**	The competency framework for NFRS staff has now been agreed and can be mapped into RedKite to improve recording of competency and the alignment of specific training modules to different competency levels. This will include those training modules provided internally, from NFCC and from the Local Safeguarding Boards for Adults and Children. These will be provided by the Safeguarding Leads within the Prevention team. This work will be added to action plans for the Training Department and will be undertaken by the Competency Framework Manager and Competency Systems Coordinator. **Closed 01/07/2025** New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.	Neil Sadler 31st Dec 2024	

Safeguarding – September 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
6	**Staff members are not appropriately chased to ensure mandatory safeguarding training is completed in a timely manner.** The Service requires all staff and volunteers who come into contact with vulnerable people to complete the NFCC level one safeguarding training module which is accessible via the Moodle portal. Staff are required to retake the module at a two year frequency. Completion rates for the module are monitored by the Competency Framework Team through Red Kite (Personal Development System). A reminder email is generated automatically based on the training renewal date. We reviewed an extract of the completion rates and noted that 95% of staff had completed the training. Three staff were overdue to retake the training and 24 staff were yet to complete the training. We selected a sample of two staff members who were overdue to retake the training and three who had not completed the training and requested evidence to support that they had been appropriately reminded by the Competency Framework Team. We noted the following: • Two staff members were notified that the training was overdue one day after the two-year period ended (24/06/2024). However, after the initial notification no further reminder emails / escalations were conducted. The training was overdue by 41 days at the time of audit. • The three staff members who are yet to complete the training have not received any reminder emails / escalations. Each of them joined the Service between the 24/06/2024 and 15/07/2024. The current process is to set the training renewal date at two years from the employee's start date. As such, these employees would not receive a reminder email until 2026 despite having never completed the training. We were informed by the Competency Systems Co-ordinator that a robust process is not in place to continually chase individuals because following the initial automated Red Kite notification, any further correspondence has to be initiated manually. Due to the number of training modules staff have to complete across the Service, it is considered unachievable to continually chase individuals manually. The Competency Systems Co-ordinator was in the process of finalising a proposal paper at the time of audit to manually update the renewal dates	The Service should: 1. Investigate whether the Red Kite system could be enhanced to automate follow-up reminder emails at regular intervals until the training is completed. 2. Adjust the process so that the training renewal date is set within the first few months of employment for new starters. This is to ensure that where training is incomplete, employees receive the reminder email within the first few months of employment instead of the current two year frequency. 3. Implement an escalation process where if a staff member does not complete the training after a certain number of reminders, Line Managers are notified and disciplinary procedures are carried out following repeat non-compliance.	Medium	This work will cut across Training and Workforce Development and so will be allocated to the two teams to work together. This will ensure that processes for induction training, initial and renewed competency sign off are working effectively. **Closed 01/07/2025** New Moodle platform is now live and training is monitored for completion. A new safeguarding package has also been created.	Neil Sadler 31st Dec 2024 New due date 31st Jan 2025	

for mandatory training so that when new staff are enrolled, the renewal date is set for between one to three months of the employee's start date. This is to ensure that the employee receives the first chaser notification at a much sooner date. **Risk and Impact:** Staff may not complete the mandatory NFCC level one safeguarding training on time and as such are not adequately prepared to handle situations involving vulnerable individuals. This increases the risk of harm or neglect.		🟧			🟩

Safeguarding – September 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
7	**Performance reporting on DBS checks does not provide the SLT with adequate oversight.** The HR Projects Advisor uses the Active Master DBS spreadsheet to calculate DBS performance information, which is reported to the Senior Leadership Team (SLT) at a monthly frequency within the Fire DBS Check Update report. We reviewed the three most recent Fire DBS Check Update reports (21/05/2024, 19/06/2024, 17/07/2024) in order to confirm whether each possessed an appropriate level of detail to allow the SLT to effectively monitor DBS Performance. We noted that each report did not include performance metrics outlining process times for DBS requests as well as tracking of DBS requests that are nearing / have reached the end of the three-year period. In order to effectively monitor DBS performance, it would be beneficial for the Fire DBS Check Update report to include these performance indicators. This would provide the SLT with a more complete picture of the DBS process and allow them to make more informed decisions. **Risk and Impact:** Incomplete performance reporting may lead to potential blind spots in the SLT's understanding of the DBS process, negatively impacting decision making and risk management.	The Service should ensure that there is regular reporting of performance indicators that cover processing times for DBS requests and provide an overview of DBS's close to / requiring a re-check such as the following: • Average time taken to process a DBS check. • Number / % of DBS checks that require a re-check in less than a month. • Number / % of DBS checks requiring a re-check.	Low	Regular reporting of DBS checks by HR can be added to the Safeguarding Management Group agenda, this group has oversight of Safeguarding within NFRS and has cross departmental representation. **20.11.24** update. On track for completion by end of Dec 2024 **24.1.25** LB update - metrics have been agreed with HR colleagues and we received our first reporting into SMG. This will continue as BAU.	Lisa Bryan 31st Dec 2024 Completed	🟩

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Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Lack of Equipment Inventory Checks.** The Force and the Service should ensure that regular equipment inventories are taken to ensure operational readiness, to ensure that all the necessary equipment is available and in proper working conditions in preparation for an emergency. We noted that the Force does not operate a system which allows it to check the equipment that 'belongs' in a vehicle. We reviewed the 'Occupational Driving Policy' and noted that it is the police officer's responsibility to ensure that the appropriate equipment is held in the vehicle, which should be checked daily. We noted that there is no auditable trail that can be evidenced to show that equipment checks are being completed. We reviewed a sample of 10 vehicles to ensure that the appropriate equipment was in the vehicle. We used the 'Vehicle Safety Inspection and Equipment Checklist', and matched this to the relevant department to ensure that the correct equipment is carried on the vehicle. We were not able to inspect four vehicles as the vehicles were out, however for the other six we noted that three vehicles did not have the correct equipment. During our review of equipment management of the Service, we noted that barcodes for equipment are important in ensuring that the correct piece of equipment is checked out to the correct pump on the Redkite system. We identified that for five out of 57 pieces of equipment that was reviewed, there were no barcodes. After discussions with the firefighters, we noted that there is some difficulty in raising a defect in the redkite system if there is no barcode on the equipment. We noted that the full inventory checks of the pump should be carried out on a weekly basis, however we identified that weekly checks had not been noted on Redkite for four pumps and we could not confirm that weekly checks had been completed. **Risk and Impact:** Incorrect equipment may result in a lack of readiness in emergency situations.	The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed. The Service should ensure that all equipment is barcoded where appropriate to allow for effective and efficient inventory checks.	**Medium**	The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. **28/06/2025** LH update – In progress and on track.	Leanne Hanson 30th Nov 2025	

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Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Lack of updated policies and procedures.** An asset management policy and procedural document allows for resource optimisation, accountability, maintenance planning and ensuring equipment safety. A review of policies, process and guidance documents highlighted that the Service's Asset Management Guidance document was from March 2020 and did not appear to have been reviewed. Additionally, we were informed by the Head of Transport and Travel and the Chief Asset Officer that there were other policy and procedure documents that were currently out of date, and they are currently in the process of update and review. **Risk and Impact:** The OPCC, Force and Service do not achieve their objectives regarding Fleet / Asset Management and more widely across medium/long term objectives.	The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service's Asset Management Guidance document.	Low	The Department is currently undergoing a review and potential restructure. As part of this work is also being undertaken to establish a single Asset Strategy. This shall be aligned to the revised organisational Strategies and Plans. Linked to this will then be a full review of all Policies and Procedures to take into account the revised delivery model. **28/06/2025**LH update – In progress and on track.	Leanne Hanson 30th Sept 2025	

Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
3	**Force – Lack of Equipment Testing.** Equipment testing across the Force and the Service allows for operational readiness to ensure that vehicles and equipment are ready for duty in case of an emergency. We noted at the Force that equipment is 'tested' if required when the police officer does the	The Force should ensure that equipment testing is carried out where appropriate, and include guidance for officers within procedural documents, as well as keeping an audit trail of this.	Low	**Police only action** The organisations will need to implement a new system to support the ongoing management and testing of the equipment within operational fleet. A project mandate shall now be submitted to support	Leanne Hanson 31st Nov 2025	

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equipment checks on the car, however we noted that there was no auditable trail for equipment checks therefore cannot confirm that the checks are happening daily as per the guidance in the 'Occupational Driving Policy'. **Risk and Impact:** Lack of safe equipment may compromise The Force's ability to respond effectively in the event of an emergency.			the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. **28/06/2025** LH update – In progress and on track.	

Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**Service – Reliance on spreadsheet for the Vehicle Maintenance and Records.** We noted that Fire Engines (pumps) are serviced every three months, six months and annually. While the Force uses TranMan to track maintenance and availability, the Service currently tracks this using a manual workbook tracked and updated by the Senior Fleet Administrator. We noted that the TranMan Management system is available for NCFRA, but it is not utilised therefore, currently there is no availability tracking system used for fire trucks. Head of Transport and Travel aims to implement the use of TranMan for fire, we noted that this may be a potential area for training. Additionally, we reviewed the sample of recently purchased fire fleet and noted that fire engine services were completed late for three out of eight vehicles. We noted that once the services were completed, they were dated and signed by the brigade technician and the supervising officer. **Risk and Impact:** The use of spreadsheets, leads to human error as well as extra workload for operational staff.	Once the Service has transitioned to TranMan system, they should implement a programme of training on how to utilise the TranMan system for operational asset management staff.	Low	The Department is currently undergoing a review and potential restructure. As part of this work the maintenance of the Fire Appliances is being outsourced. Linked to this will then be a full review of all Policies and Procedures to take into account the revised delivery model. And then ensure that the incumbent system is utilised to its full potential whilst work is undertaken to implement a new fleet/equipment management system. **28/06/2025** LH update – In progress.	Leanne Hanson 25th July 2025	

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Core Financials (Joint) – November 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Debtor invoices** After the provision of goods or services to a customer or raising charges for services a request to raise an invoice should be sent to Finance Operations, who then complete an invoice template in order to automatically generate an invoice which is then sent to the customer by Finance Operations in order for the Force to receive payment. We reviewed a sample of ten Force debtor invoices & found: • Two instances where no request to raise the invoice could be evidenced. The invoices had been paid at the time of the audit. • One instance where the invoice had not been raised in a timely manner (29 days). We reviewed a sample of ten NCFRA debtor invoices & found: • Four instances where the invoice had not been raised in a timely manner (range of nine – 51 days and average of 36 days). We were advised by management that there remains no formal timeline in place for raising of an invoice following a request. **Risk and Impact**: Invoices are raised inaccurately or inappropriately leading to the Force not receiving income in a timely manner.	1. The Force should ensure that invoice request forms or similar are completed and provided to Finance Operations prior to the raising of an invoice and that this can be evidenced when required. Finance Operations should not raise an invoice until a valid request is received. 2. The Force and NCFRA should implement a clearly defined timeline for the raising of invoices following a request being received to ensure invoices are raised in a timely manner.	**Medium**	Sales invoices will be centralised within the finance operations team. All requests will be raised via a service request and actioned. The turnaround time will be set at 3 working days, and the requestor will be automatically notified once the invoice has been raised. The go live for this will be 1st December 2024, with all parties in the organisation being made aware of the change, and how to raise sales invoices going forward. 19.1.24 NF update (Via RB) Action completed	Annie Blake Finance operations team leader 1st Dec 2024 Completed	

Core Financials (Joint) – November 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Debt Recovery** The Force and NCFRA have an Aged Debt Process document in place last reviewed May 2023 which sets out the processes to be followed by Finance Operations for the collection and recovery of overdue income: Day 1 – A copy of the invoice is emailed out to the customer requesting a payment date. Day 7 – Follow up by emailing a statement to the customer. Day 10 – Contact the customer by phone to request a payment date. Customers are expected to be continued to be contacted at this point if no replies are received. Additionally, a customer aged debt report is run on a monthly basis and reviewed by the Finance Operations Team Leader to determine actions to take in respect of chasing or if debt should be forwarded to Legal or requested to be written off. Our review of the Aged Debt Process document did find that it was due for review in August 2024, but this had not been completed at the time of the audit. Also, we reviewed a sample of 10 debtor invoices at the Force and seven at NCFRA to confirm that aged debt processes had been followed in accordance with the Procedural document. We found: Force – Four instances where debt procedures had not been followed in accordance with the Process document. This included one salary overpayment (£2,400) and three other debtors (£104,419.78, £7,000 and £2828.57) where required contact at day seven, day ten and subsequent reminders had either not occurred or documented evidence could not be provided. (Range of 43 – 340 days overdue and average of 155 days).	The Force and NCFRA should review the Aged Debt Process document in line with its review cycle. 2. The Force and NCFRA should ensure that the Aged Debt Process is followed in a timely manner for overdue income and documented evidence is retained. To do this there should be sufficient oversight within the Finance Team of overdue income and clear escalation procedures in place to ensure debts are chased in accordance with timelines in the Aged Debt Process. 3. NCFRA should ensure that Purchase Orders are included on Sales Invoices when required, identifying customers that require this and communicating this to the relevant staff to avoid payment delays	Medium	With the centralisation of raising of sales invoices, the team will have the ability to influence and control the process from start to finish. This will ensure completeness of data before the debt is due for chasing removing delays in payment. As part of the centralisation process, it will also ensure consistency of process so that people are not new to processes and do not miss or overlooked aspects such as contact information and then consistent chasing & management is continued. The aged debt process has been reviewed, and alerts set up that the policy is due a further review at its appropriate date. Cross training has been carried out on the aged debt process over the whole department offering resilience and awareness. 19.1.24 NF update (Via RB) Action completed	Annie Blake – Finance Operations Team Leader, Nat Freeman – Head of Finance 1st Jan 2025 Completed	

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NCFRA – Three instances where debt had now been paid, although they were late by 122 days, 111 days and 46 days from the payment date. This was due to no Purchase Order being included on the sales invoice and a lack of aged debt processes being followed. NCFRA – Four instances where debt remained overdue and the required debt management processes had not been followed or documented evidence could not be provided per the Process document. In addition, two of these instances have been further delayed due to invoices being as there is no Purchase Order. **Risk and Impact:** Aged debt processes are not followed or performed in a timely manner leading to loss of money owed to the OPFCC. Purchase orders are not included on Sales Invoices when required resulting in a build of overdue income and delayed payments to the OPFCC.			

Core Financials (Joint) – November 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
3	**New debtor set-ups** In order for a new debtor to set up on Unit4 the debtor is to complete a new customer form and send it to the Finance Advice Bureau (FAB) Team at Northamptonshire who will then check the details and input them into the system. Once inputted it is expected that a different member of the FAB Team will approve the new debtor within Unit4 in order for the customer to become live and accessible. We reviewed a sample of ten new debtors to the Force and NCFRA and, whilst we noted no issues with the Force samples, we did note one instance at NCFRA where the same person had inputted and approved the same new debtor. We were advised by management that this error occurred due to a lack of training of a new member of the FAB Team and that there are no systemic controls in place within Unit4 that prevent a FAB Team member from approving a new debtor that they had originally inputted into Unit4. **Risk and Impact**: There is a lack of systemic segregation of duty within Unit4 leading to new debtors being set up inappropriately.	NCFRA should ensure new members of staff are trained and fully aware of the segregation of duty requirements between inputting and approving new debtors prior to gaining live system access. 2. The Force and NCFRA should work with Unit4 to implement systemic controls that prevent the workflow from allowing the inputter and approver to be the same person for new debtors.	**Low**	A new debtor set up will now be actioned within the finance operations team. A new customer request form will be sent into finance operations. This will be checked to ensure that they do not already exist, and then set up as appropriate. Cross training has been carried out to ensure segregation of duties between the inputter and the approver. This will also ensure that all information is requested and maintained from the outset to ensure debts are collectable. 19.1.24 NF update (Via RB) Action completed	Annie Blake – Finance Operations team leader 1st Dec 2024 Completed	

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Core Financials (Joint) – November 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**Approval Limits of Write Offs in Aged Debt Process Document** Included within the Force and NCFRA Aged Debt Process document is the steps and actions required before a write off can be approved and actioned and the delegated limits for approvals. This includes write offs for salary overpayments above £500 which are to be sent to the OPFCC CFO for final approval of debt write off. We reviewed a sample of ten write offs at the Force and noted two instances, both of which were salary overpayments valued at £1228.25 and £3275.81 respectively, where no documented evidence of OPFCC CFO approval could be provided for the write offs. Management advised that the Force CFO is able to approve individual salary overpayment write offs up to £10,000 and whilst we confirmed, by review of email approvals, that the Force CFO had approved the write offs the Aged Debt Process document remains inconsistent with operational practices at the Force. **Risk and Impact**: Inconsistent approaches taken to approval of salary overpayment write offs leading to recoverable debt being written off inappropriately.	The Force and NCFRA should update the Aged Debt Process document and ensure the delegated limits for writing off salary overpayments is aligned to operational practices.	Low	Aged debt process has been updated to reflect the policies in place. The aged debt policy has an alert to ensure that it is not outdated. Regular write off meetings are held and documented. 19.1.24 NF update (Via RB) Action completed	Annie Blake – Finance Operations Team Leader, Nat Freeman – Head of Finance & Nick Alexander – Chief Finance Officer 1st Dec 2024 Completed	

Core Financials (Joint) – November 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
5	**Credit Notes** A credit note is usually raised by a service request or email request and approved by a different member of the Finance Operations Team. After approval and once an invoice reference has been entered, the credit note should automatically match to the paid invoice on the system to complete a timely payment. We reviewed a sample of ten credit notes at the Force and NCFRA and noted one instance at the Force where the credit note had failed the automatic matching process, and the credit remain unpaid (£54.79) since April 2024. We were advised by management that this has been raised with the Support Team to who are still investigating the issue. **Risk and Impact**: The Force are unaware of system issues that could lead to further credit note matching issues and delays in payments to customers.	The Force should continue to investigate the issue and seek a timely resolution. Once the issue is identified the Force should consider additional preventative controls, such as systemic controls, that avoid the matching process failure from occurring again.	Low	Credit notes will be completed within the finance operations team. A request will be made via a service request and then entered into Unit 4. Investigations into Unit 4 and automatic matching will continue. Training has been carried out across the team for awareness. 19.1.24 NF update (Via RB) Action completed	Annie Blake - Finance Operations Team 1st Mar 2025 Completed	

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Payroll – February 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	Expenses are submitted by members of staff within the Employee claim system. Claims are self-authorised and there is no prior approval obtained when submitting a claim. The policy asks staff to speak to their line manager before seeking reimbursement and receipts should be submitted to support claims. We selected a sample of 21 claims submitted by fire staff between April 2024 to September 2024, to assess whether the expenses policy had been followed. We noted several issues: • Payroll Number 23-1800369: This individual had a claim paid of £112.25 in June 2024. This included a toll fare of £108. However, there was no receipt to support this transaction. • Payroll Number 23-1800125: This individual had a meal claim paid of £5.25 in July 2024. This included a food meal purchase of £40 that was paid. We were advised by management that this could be a group purchase. However, information should be submitted within the claim reason box to give as much detail as possible, which was lacking. • Payroll Number 23-1801002: This individual had a meal claim paid of £133.87 in July 2024. However, all the receipts provided were dated from March 2024. Therefore, this claim went back more than 3 months in contrast to the policy • Payroll Number 23-1800223: This individual had a meal claim paid of £58.05 in September 2024. The claim was in regard to four meals, but receipts of only three were provided. • Payroll Number 23-1800296: This individual had a meal claim paid of £118.24 in September 2024. However, it was difficult to reconcile the various receipts provided to the claim request. Management advised that with this individual it is difficult to match without a complete explanation from the claimant.	The Service should clearly communicate expectations regarding expenses to members of staff. The Service should conduct regular spot checks of expense claims, with reconciliations of receipts and claims.	**Medium**	Agreed, we have set up a process to audit and check a proportion of the submitted expense claims for both accuracy and compliance on a regular basis throughout the year. We have reviewed the claims with a senior fire fighter, and we are content that those claims are appropriate. Michael Montgomery is issuing communications to make the expectations clear around evidence, accuracy and other compliance areas.	Nick Alexander Chief Finance Officer 30 June 2025	

Succession Planning and Promotions – June 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	We confirmed a risk assessment exercise had been undertaken in September 2023 to identify critical roles across the Service, and the impact if they left the Service. The critical roles are monitored at bi-monthly Workforce Planning Group meetings, however no formal succession plans have been put into place for the core or critical roles identified. We take the view documented succession plans should be in place to ensure establishment stability and continuity of service, manage career pathways, and identify and place high potential staff in leadership roles. **Risk and Impact:** Key roles are not identified, and succession plans are not developed to ensure continuity of service. Therefore, the Service is unable to fill key roles sufficiently quickly, leading to operational deficiency.	The Service should develop formal succession plans for critical roles to establish: ☐ Dependencies of each role such as key skills, competencies and qualifications; ☐ The role specification; ☐ Individuals with potential to assume critical roles in emergency, short term, medium term or long term capacity; ☐ Handover processes should a key member of staff leave at short notice. Succession plans should be periodically reviewed to ensure they are accurate and up to date.	Medium	We acknowledge the audit's observation that while some succession practices exist, a more structured and strategic approach to critical roles is required. Critical roles have been identified, more work is required to develop the process and ensure that all competencies and qualifications are captured; and, job descriptions and specifications are under review. The New PDR module (Talent Successor) has been implemented which provides the organizationally set development goals for those identified as part of a talent conversation to be cascaded and evidenced the system will hold details of staff that are identified within the talent progression pathways. The Platform also supports identification of staff and skill sets. All Talent pools are held on this platform enabling quick access to those who	Mick Berry, Area Commander – Head of Response 01/10/2025	

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				have been identified and their skill sets and/or aspirational skill sets.		
				Further work is required on this area, a workstream to review all the induction and handover processes will take place by the workforce development team. PDR & Effective 121 (inclusive of the importance of handover) has recently been designed and due to be rolled out in Autumn 2025 and form a part of the induction process for new line managers.		
				We are committed to maintaining a fair and transparent promotions process aligned with national guidance and best practice. The audit identified areas where communication and consistency could be improved to ensure fair and transparent promotion processes, we will:		
				☐ Ensure that all promotion processes are underpinned by objective assessment methods and are clearly communicated to all staff.		
				☐ Provide feedback to unsuccessful candidates to support their development.		

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				Continue to monitor promotion outcomes to ensure fairness, equality, and representation across all demographics. Improvements in these areas will be led by our Workforce Development department.		
2	We confirmed the Service has a clearly defined talent management process to identify, develop and support staff. For example, the D14 Talent Management and Progression Policy (May 2024) sets out the talent pool promotion process, as well as the High Potential Development Programme for high-potential staff and aspiring leaders. Development objectives and talent conversations across the Service are subject to annual quality assurance sampling by the Workforce Development Team to ensure they are of adequate quality, depth and consistency. We also confirmed core learning pathways, talent matrices, and development objectives are used to develop staff. We take the view that further action could be taken to communicate the measures in place to develop leadership and high-potential staff to ensure the process is open and transparent, in line with best practice across the sector. For example, the Service could:	The Service should consider implementing the suggested actions to ensure the process for identifying and developing high-potential staff and leaders is adequately communicated and understood by staff across the Service. This will ensure the process is open and transparent for all staff.		**Completed 30/06/2025** 3transparent manner. In response to this, we have taken the following steps: 1. Leadership and Management Learning Platform: All staff now have full access to a comprehensive leadership and management learning platform hosted on Moodle. This platform provides a range of development resources and learning opportunities to support staff at all levels in building their leadership capabilities. All staff have access to a blended leadership programme at all levels inclusive of face-to-face learning, monthly learning resource mailout from WFD and access to the Moodle platform. 2. Updated Core Learning Pathways: Core learning pathways have been	Jim Dorrill, Group Commander 30/06/2025	

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⬜ Produce an easy guide of the talent pool promotion process and talent matrix, stored in an accessible location, so staff are sufficiently aware of the process and requirements. ⬜ Communicate the High Potential Development Programme to all staff, in particular staff with protected characteristics. **Risk and Impact:** Staff are unaware of the processes in place to identify and develop high-potential staff and leaders, leading to missed opportunities to develop future leaders.	reviewed and updated to align with current organizational goals and leadership competency frameworks. These pathways are now published and easily accessible to all staff, ensuring transparency and consistency in development opportunities. 3. Policy Update: Policy D14, which governs leadership development, has been revised to reflect these enhancements and to further promote clarity and fairness in the identification and support of high-potential individuals. These initiatives collectively support a more structured, transparent, and inclusive approach to leadership development across the organization. We will continue to monitor the effectiveness of these measures and seek feedback to ensure continuous improvement.

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NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER

AND NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE

Joint Independent Audit Committee Report

Report Title	Internal Audit Summary Report
Meeting Date	09 July 2025
Author	Don Crook – Assurance Manager

1. Purpose of the Report

This report provides the Accountability Board with an update on the service improvement associated with the HMICFRS inspection recommendations.

2. Background

The Fire sector is subject to independent inspections by His Majesty's Inspectorate of Constabularies and Fire and Rescue Services.

To support interaction between the inspectorate and fire and rescue services, a Service Liaison Lead (SLL) Clare Hesselwood, is appointed by the HMICFRS who will work with 3 services to provide a point of contact and lead on inspections as they are required.

Each FRS is required to appoint a Service Liaison Officer (SLO) Don Crook, as a SPOC for the SLL. This officer is responsible for liaison with the SLL, lead on service inspections, provide reports to the HMICFRS as required and provide periodic updates on progress against service improvement plans.

In 2024, His Majesty's inspectorate completed a full inspection of Northamptonshire Fire & Rescue (NFRS). The inspectors use their professional judgement to assess how effective and efficient FRSs are at fire safety, firefighting, and responding to road traffic collisions and other emergencies. They also assess how well the service looks after its people.

Each of the 11 areas are then graded as outstanding, good, adequate, requires improvement or inadequate.

The final report was published by HMICFRS in September 2024 and NFRS was graded to be:

- Good in 3 areas
- Adequate in 5 areas
- Requiring Improvement in 3 areas.

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Public safety through fire regulation	Understanding fire and risk	Preventing fire and risk	
	Responding to major incidents	Responding to fires and emergencies	Promoting values and culture	
	Future affordability	Best use of resources	Promoting fairness and diversity	
		Right people, right skills		
		Managing performance and developing leaders		

Whilst the overall inspection provides an overall grading against the 11 areas, specific detail is highlighted in the report and several identified areas of good practice and/or areas for improvement may be indicated. Service improvement plans are based around this more specific level of detail.

Inspection areas that require improvement are graded at two levels.

- AFI – Area For Improvement. Services will devise a plan for improvement and progress is reviewed by HMICFRS during their standard 2-3 year inspection regime.
- CoC – Cause of Concern. Services will devise an improvement plan; however, progress is closely scrutinised by HMICFRS by a physical reinspection of the service following a period of 6-8 months.

3. Inspection outcomes

The 2024 Inspection identified 16 AFI's and 1 CoC.

Areas For Improvement

The 16 areas for improvement will be reviewed for progress by HMICFRS as part of the next full inspection regime.

1. Senior leaders should take accountability for community risk management plan priorities. They should lead and influence cross-organisational activity, so staff understand how they contribute to the objectives.
2. The service should make sure that consultation with the public is meaningful in influencing its future plans and informing its risk profile

3. The service should make sure it trains its staff, so that they understand how to target risk effectively and can competently carry out home fire safety visits.
4. The service should make sure it allocates enough resources to meet its prevention strategy to support cross-functional collaborative working and shared intelligence.
5. The service should make sure it quality assures its prevention activity, so staff carry out home fire safety visits to an appropriate standard.
6. The service should make sure its supporting systems provide an accurate picture of community risk, so that staff can prioritise the most vulnerable.
7. The service should make sure its response strategy provides the most appropriate response and wholetime and on-call availability, in line with its community risk management plan.
8. The service should make sure it has an effective system in place to learn from operational incidents and exercises.
9. The service should have effective measures in place to assure itself that its workforce is productive and that their time is used as efficiently and effectively as possible to meet the priorities in its community risk management plan.
10. The service needs to assure itself that it is making the most of opportunities to improve workforce productivity and develop future capacity using innovation, including technology
11. The service should assure itself that senior and middle managers are visible and inclusive and demonstrate the Core Code of Ethics through their behaviours.
12. The service should formally monitor overtime, secondary contracts and secondary employment to make sure working hours aren't exceeded.
13. The service should assure itself that managers are appropriately trained for their role, including those involved in grievance, discipline and welfare processes
14. The service should make sure it has effective arrangements in place to manage its workforce plan, supported by the appropriate departments and roles. It should take full account of the skills and capabilities it needs to implement its community risk management plan.
15. The service put in place an open and fair process to identify, develop and support all high-potential staff and aspiring leaders.
16. The service should make sure its selection, development and promotion of staff are open and fair, and it should do more to make sure staff have confidence in promotion and selection processes.

The AFI's are being delivered through our services business plans and overall improvement work. Activity is monitored through the Services relevant boards (People and Culture, Performance Assurance and Productivity, Continuous Improvement).

Learning from previous processes have already been implemented into service BaU. For example, learning from the previous CRMP process was embedded into the recent creation of the new service CRMP, greatly improving the use of consultation and involvement of senior leaders in its development.

Improvement activity is being captured and evidenced where it delivers outcomes against the AFI's.

Cause of Concern

The service received on cause of concern which was 'The Service hasn't made enough progress since our last inspection to improve equality, diversity and inclusion'. This was broken down by HMICFRS into 5 recommendations. These were

1. Working with staff to develop clear EDI objectives.
2. Effective ways to show how it monitors and evaluates EDI objectives.
3. Robust processes in place to do equality impact assessments.
4. Improvements to the way it collects equality data.
5. Confidently challenge and manage inappropriate behaviour.

The service developed an improvement plan to address the recommendations with relevant persons identified to hold responsibility for delivery.

Progress on the action plan is reviewed at the service People and Culture Board (PACB)

HMICFRS are currently reinspecting the service. This consists of an initial document and data collection, followed by virtual and onsite interviews with a range of staff.

This process will allow the inspection team to evaluate service improvement and make a professional judgement on whether the service have undertaken sufficient activity to remove recommendations detailed under the Cause of Concern.

The inspection officially began in Service with a formal notification meeting between the Chief Fire Officer and the SLL on 16th June 2025.

A draft debrief is expected to be received by the service during the week commencing 14th July 2025.

4. **Conclusion**

The Accountability Board are asked to note the contents of this report and the Governance arrangements discharged by the Service People and Culture Board in ensuring there is sufficient scrutiny and quality assurance of actions relating to inspection recommendations.

Joint Independent Audit Committee

9th July 2025

AGENDA ITEM: 10

REPORT BY	OPFCC/NCFRA Chief Finance Officer
SUBJECT	**Joint Independent Audit Committee (JIAC) - Agenda Plan 2024/25**
RECOMMENDATION	To discuss the agenda plan

1. Background

1.1 The agenda plan incorporates statutory, good practice and agreed scrutiny items.

ROLLING AGENDA PLAN 2025

		Frequency required	18th June Estates Workshop	9th July 2025	1st October 2025	November accounts workshops 13th – Fire 26th Police OPFCC	3rd December 2025	11th March 2026
	Confirmed agenda to be circulated			30/05/2025	18/08/2025		20/10/2025	26/01/2025
	Deadline for reports to be submitted			27/06/2025	15/09/2025		17/11/2025	23/02/2025
	Papers to be circulated			02/07/2025	24/09/2025		26/11/2025	04/03/2025
Public	Apologies	every meeting		Apologies	Apologies		Apologies	Apologies
Public	Declarations	every meeting		Declarations	Declarations		Declarations	Declarations
Public	Meetings log and actions	every meeting		Meetings log and actions	Meetings log and actions		Meetings log and actions	Meetings log and actions
	JIAC annual report	Annually		JIAC annual report				
Restricted	Meeting of members and Auditors without Officers Present	once per year		Meeting of members and Auditors without Officers Present			Meeting of members and Auditors without Officers Present	
Public	External Auditor Reports – Grant Thornton	Every meeting		External Auditor reports	External Auditor reports		External Auditor reports	External Auditor reports
Public	Internal Auditor reports (progress)	every meeting		Internal Auditor progress reports	Internal Auditor progress reports		Internal Auditor progress reports	Internal Auditor progress reports
Public	Internal Audit Plan and Year End Report	Once a year for NCFRA and PFCC & CC		Year End Reports 2024/25				Internal Audit Plans 2026/27 NCFRA, PFCC and CC
Public	Update on Implementation of internal audit recommendations	twice a year for NCFRA and PFCC & CC		Audit implementation update of internal audit recommendations NCFRA	Audit implementation update of internal audit recommendations PFCC and CC		Audit implementation update of internal audit recommendations NCFRA	Audit implementation update of internal audit recommendations PFCC and CC
Public	HMICFRS updates	2 per year per organisation		NCFRA – HMICFRS Update	CC - HMICFRS update		NCFRA – HMICFRS Update	CC - HMICFRS update
Public	Fraud and Corruption: Controls and processes	Once a year for NCFRA and PCC & CC			NCFRA - Fraud and Corruption: Controls and processes		Policing - Fraud and Corruption: Controls and processes	
Public	Budget plan and MTFP process and plan update and timetable	annually for all			NCFRA , CC and PFCC - Budget plan and MTFP process and plan update and timetable			

		Frequency required	18th June Estates Workshop	9th July 2025	1st October 2025	November accounts workshops 13th – Fire 26th Police OPFCC	3rd December 2025	11th March 2026
Public	Statement of accounts	annually for all (subject to audit timescales)		External Audit Update	External Audit Update		External Audit Update	External Audit Update
Public	Treasury Management Strategy	annually for all						NCFRA, CC and PFCC - Treasury Management Strategy
Public	Attendance of PCC, CC and CFO	annually for all						
Restricted	Risk register update (including current risk policy as an appendix)				PFCC Risk register (including current risk policy as appendix)		CC Risk register (including current risk policy as appendix)	NCFRA Risk Register (including current risk policy as an appendix)
Restricted	Climate Change and Sustainability	One off			Climate change and sustainability			