Grant Thornton

# Police, Fire and Crime Commissioner and Chief Constable for Northamptonshire

Interim Auditor's Annual Report
Year ending 31 March 2025

21 November 2025

# Contents


| | | |
|---|---|---|
| 01 | Introduction and context | 03 |
| 02 | Executive summary | 05 |
| 03 | Opinion on the financial statements and use of auditor's powers | 09 |
| 04 | Value for Money commentary on arrangements | 12 |
| | Financial sustainability | 14 |
| | Governance | 18 |
| | Improving economy, efficiency and effectiveness | 21 |
| 05 | Summary of Value for Money Recommendations raised in 2024/25 | 24 |

Appendices

| | | |
|---|---|---|
| A | Responsibilities of the Police and Crime Commissioner (the PCC) and the Chief Constable (the CC) | 26 |
| B | Value for Money Auditor responsibilities | 27 |
| C | Follow-up of previous improvement recommendations | 28 |


The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales: No.OC307742. Registered office: 8 Finsbury Circus, London, EC2M 7EA. A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.

© 2025 Grant Thornton UK LLP

# 01 Introduction and context

© 2025 Grant Thornton UK LLP

# Introduction

This report brings together a summary of all the work we have undertaken for the Police, Fire and Crime Commissioner and Chief Constable for Northamptonshire during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Police, Fire and Crime Commissioner (the PFCC) and the Chief Constable (the CC) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

## Opinion on the financial statements

Auditors provide an opinion on the financial statements which confirms whether they:

- give a true and fair view of the financial position of the PFCC and CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statement and undertake work relating to the Whole of Government Accounts consolidation exercise.

## Auditor's powers

Auditors of a local authority have a duty to consider whether there are any issues arising during their work that require the use of a range of auditor's powers.

These powers are set out on page 8 with a commentary on whether any of these powers have been used during this audit period.

## Value for money

We report our judgements on whether the PFCC and CC has proper arrangements in place regarding arrangements under the three specified criteria:

- financial sustainability
- governance
- Improving economy, efficiency and effectiveness

The Value for Money auditor responsibilities are set out in Appendix B.

The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from 30th November 2025 and applies to 2024/25 Audits.

© 2025 Grant Thornton UK LLP

# 02 Executive Summary

© 2025 Grant Thornton UK LLP

# Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the PFCC's and CC's arrangements is set out below. Further detail can be found on the following pages.

| Criteria | 2023/24 Assessment of arrangements | | 2024/25 Risk assessment | 2024/25 Assessment of arrangements | |
|---|---|---|---|---|---|
| Financial sustainability | A | No significant weaknesses identified; one improvement recommendation to identify savings and efficiencies to ensure the use of reserves over the medium term is minimised. | No risks of significant weakness identified. | A | No significant weaknesses in arrangements identified; one improvement recommendation from the previous reporting period has been retained, to continue identifying savings and efficiencies to minimise reliance on reserves over the medium term. An additional recommendation has been raised to update the Joint Estates Strategy. |
| Governance | A | No significant weaknesses identified; one improvement recommendation made to further enhance the arrangements in place for reporting of risk. | No risks of significant weakness identified. | TBC | No significant weaknesses in arrangements identified to date, and no improvement recommendation made. We have closed our prior year improvement recommendation relating to enhancing arrangements for risk reporting.<br>As set out on page 19, we will consider the recent court of appeal ruling in detail ahead of the finalisation of this report. |
| Improving economy, efficiency and effectiveness | G | No significant weaknesses identified, and no improvement recommendations raised. | No risks of significant weakness identified. | G | No significant weaknesses in arrangements identified and no improvement recommendation made. |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendation(s) made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Executive Summary

We set out below the key findings from our commentary on the PFCC's and CC's arrangements in respect of value for money.

## Financial sustainability

The PFCC and CC have put in place effective arrangements to secure financial sustainability in support of ongoing delivery of services. The PFCC and CC understand the financial risks faced into the future and are managing these by maintaining an appropriate level of reserves, and developing savings programmes to mitigate any funding gaps identified. We have retained our prior year improvement recommendation to support ongoing work to identify savings and efficiencies; and have raised an additional improvement recommendation to update the Joint Estates Strategy.

We have not identified any significant weakness in arrangements and have not raised any key recommendations as a result of our review.

Further details can be found on pages 14-17 of our report.

## Governance

The PFCC and CC have appropriate arrangements in place to manage risk and internal controls, set and monitor budgets, make properly informed decisions and ensure appropriate standards are in place.

We note that our prior year improvement recommendation concerning enhancements to risk reporting has not been addressed, but whilst actioning our recommendation would represent good practice, there is no indication of significant risk to governance arrangements. We have therefore closed this recommendation.

We have not identified any significant weakness in arrangements and have not raised any key recommendations as a result of our review. Further details can be found on pages 18-20 of our report.

## Improving economy, efficiency and effectiveness

Performance reporting is well-established across both the PFCC and Force. Regular performance reports help the PFCC and CC manage the delivery of strategic priorities.

We have not identified any significant weakness in arrangements and have not raised any key recommendations as a result of our review.

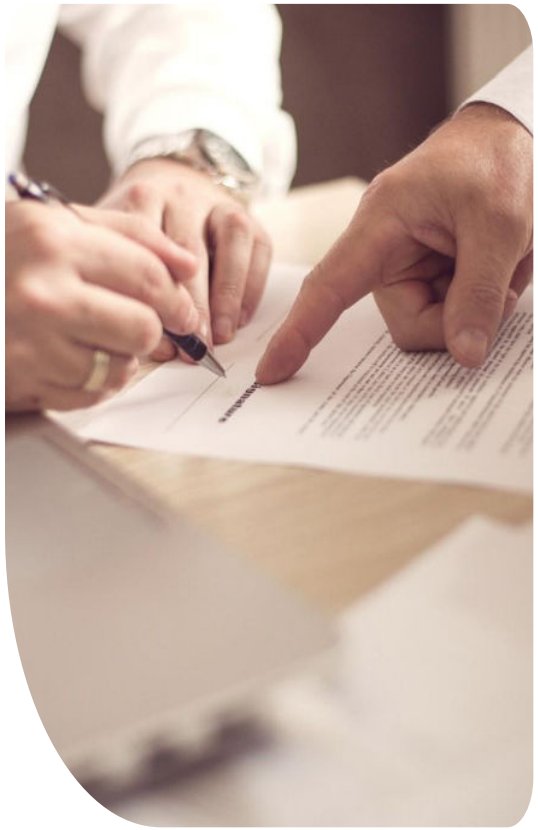
Further details can be found on pages 21-22 of our report.

© 2025 Grant Thornton UK LLP

# Executive summary – auditor's other responsibilities

This page summarises our opinion on the PFCC's and CC's financial statements and sets out whether we have used any of the other powers available to us as the PFCC's and CC's auditors.

| Auditor's responsibility | 2024/25 outcome |
|---|---|
| Opinion on the Financial Statements | We have completed the majority of our planned work for the audit of your financial statements. As this work draws to a close we are moving our attention to additional work, with a view to regaining assurance over both the PFCC's and CC's financial statements.<br><br>Our findings are set out in further detail on page 10. |
| Use of auditor's powers | We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014.<br><br>We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014.<br><br>We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.<br><br>We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014. |



© 2025 Grant Thornton UK LLP

# 03 Opinion on the financial statements and use of auditor's powers

© 2025 Grant Thornton UK LLP

# Opinion on the financial statements

These pages set out the key findings from our audit of the PFCC's and CC's financial statements, and whether we have used any of the other powers available to us as the PFCC and CC auditors.

## Audit opinion on the financial statements

We have completed the majority of our planned work for the audits of the financial statements of both the Chief Constable and the PFCC and group. As this work draws to a close we are moving our attention to additional work, with a view to regaining assurance over both sets of financial statements.

### Grant Thornton provides an independent opinion on whether the PFCC's and CC's financial statements:

- give a true and fair view of the financial position of the group, of the PFCC and of the CC as at 31 March 2025 and of its expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law. We are independent of the PFCC and CC in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

## Findings from the audit of the financial statements

The PFCC and CC provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a reasonable standard and supported by detailed working papers.

## Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice 2024/25 on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

At the time of writing this report, our work in this area is ongoing.

## Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report. A final version of our report will be presented to the PFCC's and CC's Joint Integrated Audit Committee. Requests for this Audit Findings Report should be directed to the PCC and CC.

© 2025 Grant Thornton UK LLP

# 04 Value for Money commentary on arrangements

© 2025 Grant Thornton UK LLP

# Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

All PCC's and CC's are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. PCC's and CC's report on their arrangements, and the effectiveness of these arrangements as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PCC and CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We provide an assessment of the overall arrangements, taking into consideration the individual arrangements at both the PCC and CC; reporting clearly which body is impacted by any issues raised.

The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:

## Financial sustainability

Arrangements for ensuring the PCC and CC can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).

## Governance

Arrangements for ensuring that the PCC and CC makes appropriate decisions in the right way. This includes arrangements for budget setting and budget management, risk management, and making decisions based on appropriate information.

## Improving economy, efficiency and effectiveness

Arrangements for improving the way the PCC and CC delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

© 2025 Grant Thornton UK LLP

# Financial sustainability – commentary on arrangements

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them | Northamptonshire Police maintains a track record of underspends. The Group delivered an underspend of £1.03m in 2024/25 representing 0.56% of the net revenue budget. Financial pressures are managed through a Medium-Term Financial Plan (MTFP), which is reviewed every six months to incorporate assumptions on precept, pay, investment, and borrowing as well as emerging risks such as funding gaps. For 2025/26, a balanced budget of £194.193m has been approved, however this incorporates a savings target of £3.435m and transfer from reserves of £1.216m. The reserves strategy, reviewed annually, sets a General Reserve minimum level of 2.5%. As of 31 March 2025, General Reserves were £5.3m (2.6% of net revenue budget) in line with the strategy, and are planned to be £5.5m at March 2030. Earmarked Reserves are forecast to reduce from £16.1m in 2025 to £10.3m by 2030 in line with their planned use. We have reflected the increased risk as part of our improvement recommendation. | A |
| plans to bridge its funding gaps and identify achievable savings | Northamptonshire Police has efficiency targets that have supported the delivery of balanced budgets in recent years, including delivery of the £803k savings target in 2024/25. The MTFP 2025/26–2029/30 sets savings plans of £3.435m for 2025/26, with £22.941 further cumulative savings required by 2029/30. While the Force has a good track record of identifying and delivering savings, the challenge over the medium term highlights the need for continued focus on identifying savings and efficiencies to reduce reliance on reserves. We have retained the improvement recommendation raised in the previous reporting period that the Force should continue its efforts to identify savings and broader efficiencies, aiming to minimise reliance on reserves for balancing the revenue budget over the medium term. Further information is provided on the following pages of our report. | A |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Financial sustainability – commentary on arrangements

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities | Northamptonshire Police plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities. The Police, Fire and Crime Plan 2021–2026 sets out five core objective: prevention, response, vulnerability, justice and modernisation which each supported by targeted investments such as ANPR expansion, officer recruitment, youth services, and shared enabling services. The 2025/26 budget build process confirms that financial planning is designed to support these long-term strategies, and the MTFP demonstrates a detailed understanding of the costs of delivering core services. | G |
| ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system | Northamptonshire Police has aligned its financial planning with wider strategic and operational plans, such as the MTFP which demonstrates integration across estates, fleet, digital, and operational equipment planning. These inform both revenue and capital budgets and support delivery of the Police, Fire and Crime Plan and the Chief Constable's Strategic Plan. However, we identified that the Joint Estates Strategy, which underpins collaboration between Northamptonshire Police and Northamptonshire Fire and Rescue, has not been updated since 2019. We have included an improvement recommendation to update and publish the strategy to ensure it remains fit for purpose. Further information is provided on the following pages of our report. | A |
| identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans | Northamptonshire OPFCC and CC identify financial risks through their respective risk registers, which include risks related to financial delivery. Mitigating measures include an accountability framework between the PFCC and the Force, supported by monthly monitoring of budgets and reserves. The MTFP incorporates scenario modelling and sensitivity analysis to test assumptions such as changes in inflation. Precept scenarios ranging from £5 to £20 were modelled to inform the 2025/26 proposal. Strategic plans for estates, fleet, digital, and equipment are embedded in the MTFP and regularly reviewed to ensure assumptions remain current. | G |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Financial sustainability (continued)

## Area for Improvement identified: Identification of savings and wider efficiencies

**Key Finding:** The Force faces challenging savings requirements over the medium-term, creating pressure to identify efficiencies and reduce reliance on reserves.

**Evidence:** £0.803m savings were delivered in 2024/25. MTFP savings plans include £3.435m in 2025/26; this is a significant increase of 328%. At October 2025, £0.473m of the savings target remains unidentified, which is equivalent to 13.8% of the total savings plan. We were informed that the Force plans to close this gap via Home Office funding and cost-saving measures.

Further savings requirements have been identified of £4.222m in 2026/27, £5.217m in 2027/28, £6.232m 2028/29 and £7.270m in 2029/30. The increasing savings requirements highlight the need to ensure governance arrangements are sufficiently robust to ensure delivery of further savings and efficiencies required to achieve a balanced budget and minimise the use of reserves.

General Reserves were £5.3m at 31 March 2025 (2.6% of net revenue budget) in line with the Reserves Strategy and are planned to be £5.5m at 31 March 2030. Earmarked Reserves are forecast to reduce from £16.109m in 2025 (equivalent to 8% of the net revenue budget to £10.261m by 2030 in line with their planned use. However this is only equivalent to 4.7% of the forecast net revenue budget and may not be sufficient to cover forecast shortfalls should savings not be delivered as planned.

**Impact:** The increasing savings requirement places pressure on the Force to identify greater cost efficiencies over the medium term and reduce reliance on reserves to maintain financial sustainability.

## Improvement Recommendation 1

The Force should continue its work to identify multi year savings and wider efficiencies so that the use of reserves to balance the revenue budget over the medium term is minimised.

Plans to replenish reserves should also be considered as part of the financial planning process.

© 2025 Grant Thornton UK LLP

# Financial sustainability (continued)

## Area for Improvement identified: Ensure strategies in place are up-to-date

**Key Finding:** The Joint Estates Strategy, which underpins collaboration between Northamptonshire Police and Northamptonshire Fire and Rescue is outdated.

**Evidence:** The joint estates strategy in place was last updated in 2019 and indicates that an annual review will take place. The strategy also includes detail from the former PFCC, CC and Chief Fire Officer.

**Impact:** An outdated Joint Estates Strategy may result in estate planning and investment decisions that do not reflect current operational requirements, collaboration priorities or financial constraints. This could lead to inefficiencies, missed opportunities for shared services, and increased costs, as well as reduced alignment with the latest Police and Crime Plan and Medium-Term Financial Plan.

## Improvement Recommendation 2

The Joint Estates Strategy should be updated to reflect current priorities and progress to ensure it remains fit for purpose.

© 2025 Grant Thornton UK LLP

# Governance – commentary on arrangements

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| monitors and assesses risk and how the PFCC and CC gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud | The Force has established arrangements to identify and manage risk, supported by its Risk Management Policy and the PFCC Risk Management Policy. Risk Registers are maintained with reporting and oversight provided via Joint Independent Audit Committee (JIAC). The Force Assurance Board reviews the Force Corporate Risk Register bi-monthly and the Commissioner reviews the PFCC strategic risk register every six weeks. We have considered there to be sufficient arrangements in place and have subsequently closed the previous year's recommendation.<br>Internal Audit report to JIAC on a quarterly basis summarising progress against the Internal Audit Plan and the outcome of work completed. Reporting also provides an update on the status of actions arising from recommendations made in internal audit reports. The Head of Internal Audit provided a "Moderate" opinion on the framework of governance, risk management, and control in its overall adequacy and effectiveness for 2024/25.<br>Arrangements are in place to prevent and detect fraud with annual oversight provided through JIAC via its Fraud and Corruption: Controls and processes report. The Joint Code Of Corporate Governance Framework for the Police, Fire and Crime Commissioner, Northamptonshire Commissioner Fire and Rescue Authority and The Chief Constable for Northamptonshire also sets out the key controls and responsibilities for preventing fraud and corruption and money laundering. The Force's Professional Standards Department leads investigations into fraud, corruption, and whistleblowing, with oversight from Chief Financial Officers and the Monitoring Officer. | G |
| approaches and carries out its annual budget setting process | The budget setting process is structured, consistent, and strategically aligned. It uses a zero-based approach where appropriate, engages senior managers and service leads, and incorporates internal and external scrutiny. Budget plans are subject to challenge and refinement, and the process is closely linked to the Medium-Term Financial Plan. | G |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Governance – commentary on arrangements (continued)

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships | Budgetary control is maintained throughout the year, allowing for in-year adjustments and ensuring accountability for budget holders. Monthly revenue and capital monitoring reports are issued to budget holders and reviewed by Chief Officers and the PFCC. The Joint Head of Finance, on behalf of the PFCC CFO, submits monthly budget monitoring reports to the PFCC containing the latest financial data. These reports include financial and workforce information, along with detailed analysis of budget variances. Financial updates are also shared with the Police, Fire and Crime Panel in line with the Joint Code of Corporate Governance. | G |
| ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee | Northamptonshire's PFCC and Chief Constable have governance arrangements in place to support informed and appropriate decision-making. A joint Code of Corporate Governance Framework applies across the PFCC, the Northamptonshire Commissioner Fire and Rescue Authority, and the Chief Constable for Northamptonshire, setting out seven core principles of good governance, decision making and expected standards of behaviour. Effective scrutiny is provided by the PFCC, the Police, Fire and Crime Panel (PFCP), and JIAC, with published minutes showing evidence of performance review and challenge during meetings. | G |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Governance – commentary on arrangements (continued)

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour | The PFCC and CC have several measures in place to uphold ethical standards such as a Gifts, Gratuities and Hospitality Policy and a Code of Conduct aligned with the Seven Principles of Public Life and an ethics and professional standards e-magazine which is produced by the Professional Standards Department. This covers a range of topics relating to ethics and professional standards, sharing good practice and promoting reporting channels for inappropriate behaviours. Vetting arrangements are also in place to ensure that all relevant people are vetted thoroughly to the most appropriate levels, with urgent action taken for any flagged issues.<br><br>Following the Chief Constable's dismissal for gross misconduct in June 2024, a senior vetting review was published, reinforcing the organisation's commitment to ethical leadership and zero tolerance for misconduct. In January 2025, the interim Chief Constable was formally appointed following a robust selection process. No legislative breaches or reported irregularities occurred during the reporting period. Our review identified five instances of expired vetting which were supported by clear and reasonable explanations (such as career breaks, suspension, or long-term sickness). As a result, no concerns were raised, and there is no evidence of a backlog in the vetting process.<br><br>We are aware that on 11 November 2025, the Chief Constable was found guilty of contempt of court. We have not yet had sufficient time to fully consider this ruling, including whether any weaknesses in arrangements may have contributed to the circumstances surrounding it. We will consider this in detail ahead of the finalisation of this report in 2026. | TBC |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Improving economy, efficiency and effectiveness – commentary on arrangements

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| uses financial and performance information to assess performance to identify areas for improvement | Arrangements are in place to report upon financial and non-financial performance. The PFCC presents a quarterly performance monitoring report to the Police and Crime Panel which tracks delivery of the Police, Fire and Crime Plan against key indicators, supported by narrative on actions taken. Force performance and service delivery is also overseen by the Accountability Board, which is chaired by the Commissioner and includes the Monitoring Officer, Chief Constable, and other Chief Officers. Benchmarking against national and peer standards further informs the identification of underperformance and supports targeted improvement activity. | G |
| evaluates the services it provides to assess performance and identify areas for improvement | The HMICFRS PEEL 2023-2025 report for Northamptonshire Police, published in February 2024, rated the Force as Outstanding in one area, Good in one, Adequate in five, and Requires Improvement in two, with no Inadequate ratings. In March 2025, an update was presented to JIAC outlining progress made over the previous 12 months on inspection readiness and improvement, along with the proposed plan for 2025–2026. Oversight of Areas for Improvement (AFI) progress is provided by the Deputy Chief Constable through the Continuous Improvement Board, and a Continuous Improvement Plan has been developed in collaboration with the Strategy and Innovation Unit to prepare for future inspections.<br>A thematic National Child Protection Inspection was carried out by HMICFRS in January 2025, with the final report published in August 2025. The inspection identified 8 Areas for Improvement (AFI), primarily focused on strengthening child protection in two areas: investigations and initial response. In response, a comprehensive action plan has been implemented, with clear accountability assigned for each AFI. HMICFRS is scheduled to review progress in November 2025 and all actions are expected to be completed by January 2026. | G |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

| We considered how the PFCC and CC: | Commentary on arrangements: | Rating |
|---|---|---|
| ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives | The Police, Fire and Crime Plan 2021–2026 outlines strategic priorities for policing and fire services in Northamptonshire, emphasising partnership working to address complex local issues. It promotes collaboration between the Chief Constable, Chief Fire Officer, and other partners to improve problem-solving, response, and community safety. This is underpinned by the Joint Code of Corporate Governance and the Northamptonshire Police and Fire Collaboration Arrangements, which define governance, responsibilities, and operational frameworks for joint working. The Joint Code of Corporate Governance defines how the Police, Fire and Crime Commissioner, Chief Constable, and Northamptonshire Commissioner Fire and Rescue Authority collaborate to fulfil their respective roles. This is supported by the Northamptonshire Police and Fire Collaboration Arrangements agreement, that outlines the governance, responsibilities, and operational arrangements for collaboration between the three bodies. | G |
| commissions or procures services, assessing whether it is realising the expected benefits | The Force maintains a contracts register, which captures key details such as contract name, description, duration, and value. Our review found evidence that contracts are actively monitored, including the use of Key Performance Indicators (KPIs).<br>Procurement savings are actively tracked, with £1.11 million reported for 2024/25 and submitted to the Police Blue Light Portal. Ongoing procurement activity is reviewed through monthly asset scorecards and deep dives, which track progress against the commercial pipeline and forward plan, highlighting key risks and proposals. Updates are also shared with the Force and Fire Problem Solving and Planning Boards. Governance is supported by newly introduced procurement panels, which ensure compliance with the Corporate Governance Framework and provide oversight of issues such as non-compliance, capacity, pipeline allocation, and waiver requests. | G |

| | |
|---|---|
| G | No significant weaknesses or improvement recommendations. |
| A | No significant weaknesses, improvement recommendations made. |
| R | Significant weaknesses in arrangements identified and key recommendation(s) made. |

© 2025 Grant Thornton UK LLP

# 05 Summary of Value for Money Recommendations raised in 2024/25

© 2025 Grant Thornton UK LLP

# Improvement recommendations raised in 2024/25

| | Recommendation | Relates to | Relevant to | Management Actions |
|---|---|---|---|---|
| IR1 | The Force should continue its work to identify multi-year savings and wider efficiencies so that the use of reserves to balance the revenue budget over the medium term is minimised.<br><br>Plans to replenish reserves should also be considered as part of the financial planning process. | Financial sustainability (pages 14 – 17) | PFCC and CC | Actions: Agreed. Savings plans will be developed further, including considerations to replenish reserves if deemed necessary. Governance is in place to drive and monitor this.<br><br>Responsible Officer: Vaughan Ashcroft - s151 PFCC & Nick Alexander – s151 CC<br><br>Due Date: 31/03/2026 |
| IR2 | The Joint Estates Strategy should be updated to reflect current priorities and progress to ensure it remains fit for purpose. | Financial sustainability (pages 14 – 17) | PFCC and CC | Actions: Agreed. Clarity on the updates strategic planning was agreed at Estates Board in Nov 2025 and the refreshed Strategy will follow.<br><br>Responsible Officer: Paul Bullen - ACO<br><br>Due Date: 31/03/2026 |

© 2025 Grant Thornton UK LLP

# 07 Appendices

© 2025 Grant Thornton UK LLP

# Appendix A: Responsibilities of the Police and Crime Commissioner (PCC) and the Chief Constable (CC)

Public bodies spending taxpayers' money are accountable for their stewardship of the resources entrusted to them. They should account properly for their use of resources and manage themselves well so that the public can be confident.

Financial statements are the main way in which local public bodies account for how they use their resources. Local public bodies are required to prepare and publish financial statements setting out their financial performance for the year. To do this, bodies need to maintain proper accounting records and ensure they have effective systems of internal control.

All local public bodies are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. Local public bodies report on their arrangements, and the effectiveness with which the arrangements are operating, as part of their annual governance statement.

The Chief Financial Officer (or equivalent) is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Chief Financial Officer (or equivalent) determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Chief Financial Officer (or equivalent) is required to prepare the financial statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. In preparing the financial statements, the Chief Financial Officer (or equivalent) is responsible for assessing the PCC's and the Chief Constable's ability to continue as a going concern and use the going concern basis of accounting unless there is an intention by government that the services provided by the PCC and Chief Constable will no longer be provided.

The PCC and the Chief Constable are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in their use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

© 2025 Grant Thornton UK LLP

# Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the PCC's and CC's Value for Money arrangements

### Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the PCC's and CC's arrangements and whether we consider there are any indications of risks of significant weakness. This is done against each of the reporting criteria and continues throughout the reporting period.

### Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor's professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

### Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.

**A range of different recommendations can be raised by the auditors as follows:**

**Statutory recommendations** – recommendations to the PCC and CC under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

**Key recommendations** – the actions which should be taken by the PCC and CC where significant weaknesses are identified within arrangements.

**Improvement recommendations** – actions which are not a result of us identifying significant weaknesses in the PCC's and CC's arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

### Information that informs our ongoing risk assessment

| | |
|---|---|
| Cumulative knowledge of arrangements from the prior year | Key performance and risk management information reported to the Police and Crime Panel |
| Interviews and discussions with key stakeholders | External review such as by CIPFA |
| Progress with implementing recommendations | Regulatory inspections such as from HMICFRS |
| Findings from our opinion audit | Annual Governance Statement including the Head of Internal Audit annual opinion |

© 2025 Grant Thornton UK LLP

# Appendix C: Follow up of 2023/24 improvement recommendations

| | Prior Recommendation | Raised | Progress | Current position | Further action |
|---|---|---|---|---|---|
| IR1 | The Force should continue its work to identify savings and wider efficiencies so that the use of reserves to balance the revenue budget over the medium term is minimised. | 2023/24 | The MTFP shows that savings requirements have increased from £0.803m in 2024/25 to £3.425m in 2025/26 and £7.270m by 2029/30. As of October 2025, 13.8% of the savings target for 2025/2026 remain unidentified, though the Force expects to close this gap via Home Office funding and cost-saving measures. Rising medium-term savings pressures and projected funding gaps from 2026/27 reinforce the need for continued efficiency focus and reduced reliance on reserves. We therefore consider the improvement recommendation remains relevant for the 24/25 reporting period. | Improvement recommendation retained | Yes improvement recommendation 1. |
| IR2 | To further enhance the risk management processes in place, the force should include target risk scores within its Corporate Risk Register along with a visual direction of travel since its last report. | 2023/24 | From review of the corporate risk registers, there has been no update since the prior year. Although incorporating these elements would represent good practice, we do not consider the absence of such changes to pose a significant risk to the authority's governance arrangements. As such, we have closed the improvement recommendation. | Improvement recommendation closed | N/A |

© 2025 Grant Thornton UK LLP

© 2025 Grant Thornton UK LLP. All rights reserved.
'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.