



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

Auditor's Annual Report  
Year ending 31 March 2025

26 February 2026



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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.

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# 01 Introduction and context

# 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 30 November 2025 and applies to 2024/25 Audits.

# 02 Executive Summary

# 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
<b>Financial sustainability</b>	<b>A</b> 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.	<b>A</b> 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.
<b>Governance</b>	<b>A</b> 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.	<b>R</b> We have identified a significant weakness in the group’s governance arrangements which we consider contributed to the court ruling made in November 2025. We have closed our prior year improvement recommendation relating to enhancing arrangements for risk reporting.
<b>Improving economy, efficiency and effectiveness</b>	<b>G</b> No significant weaknesses identified, and no improvement recommendations raised.	No risks of significant weakness identified.	<b>G</b> 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.

# 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 13-16 of our report.



## Governance

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

However, we have concluded that there was a significant weakness in the arrangements for ensuring informed decision making, allowing for appropriate challenge, and ensuring that the bodies were meeting legislative and regulatory requirements. These weaknesses contributed to the Court of Appeal ruling in October 2025.

We note that once this matter had been appropriately escalated, urgent action was taken in response by both the CC and the PFCC. This will be considered further as part of our 2025/26 work.

We have raised a key recommendation in this area which can be found on page 21 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 22-23 of our report.

# 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 our work for the audit of your financial statements. We issued a qualified audit opinion on the Chief Constable’s financial statements, and a disclaimer of opinion on the Police, Fire and Crime Commissioner and group financial statements, on 26 February 2026.

Our findings are set out in further detail on page 10.

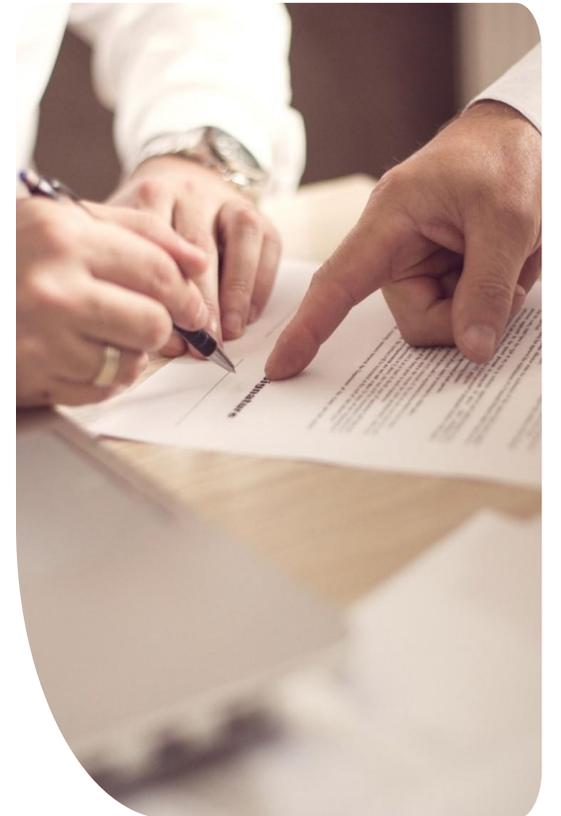
### Use of auditor’s powers

We did not make any written statutory recommendations to the PFCC or CC under Schedule 7 of the Local Audit and Accountability Act 2014. While we are satisfied that it was not necessary to make such recommendations in relation to 2024/25, this will be kept under review as we consider the actions taken by the PFCC and CC as part of our work in relation to the 2025/26 financial year.

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.

We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.

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.



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

# 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 our work for the audit of your financial statements. We issued a qualified audit opinion on the Chief Constable's financial statements, and a disclaimer of opinion on the Police, Fire and Crime Commissioner and group financial statements, on 26 February 2026.

## 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.

No issues were identified from this work.

## 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 and CC. Requests for this Audit Findings Report should be directed to the PFCC and CC.

# **04 Value for Money commentary on arrangements**

# 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 PFCC'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. PFCC'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 PFCC and CC have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. We provide an assessment of the overall arrangements, taking into consideration the individual arrangements at both the PFCC 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 PFCC 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 PFCC and CC make 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 PFCC and CC delivers services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

# Financial sustainability – commentary on arrangements

We considered how the PFCC and CC: **Commentary on arrangements:**

Rating

<p>identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them</p>	<p>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.</p>	<p>A</p>
<p>plans to bridge its funding gaps and identify achievable savings</p>	<p>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.</p>	<p>A</p>

- 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.

# Financial sustainability – commentary on arrangements

We considered how the PFCC and CC: **Commentary on arrangements:**

**Rating**

<p>plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities</p>	<p>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.</p>	<p><b>G</b></p>
<p>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</p>	<p>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.</p>	<p><b>A</b></p>
<p>identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans</p>	<p>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.</p>	<p><b>G</b></p>

- 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.

# 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.



# 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.



# Governance – commentary on arrangements

We considered how the PFCC and CC: **Commentary on arrangements:**

**Rating**

<p>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</p>	<p>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.</p> <p>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.</p> <p>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.</p>	<p><b>G</b></p>
<p>approaches and carries out its annual budget setting process</p>	<p>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.</p>	<p><b>G</b></p>

- 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.

# Governance – commentary on arrangements (continued)

We considered how the PFCC and CC:	Commentary on arrangements:	Rating
<p>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</p>	<p>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.</p>	<p>G</p>
<p>ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee</p>	<p>To support informed and appropriate decision-making, there is a joint Code of Corporate Governance Framework which applies across the PFCC, the Northamptonshire Commissioner Fire and Rescue Authority, and the Chief Constable for Northamptonshire. The Framework sets out seven core principles of good governance, decision making and expected standards of behaviour. Scrutiny is provided by the PFCC, the Police, Fire and Crime Panel (PFCCP), and JIAC, with published minutes showing evidence of challenge during meetings.</p> <p>However, on 11 November 2025, the Chief Constable was found guilty of contempt of court. We have concluded that there was a significant weakness in arrangements that contributed to the circumstances surrounding this ruling. We have raised a key recommendation which is shown on page 21 of our report.</p>	<p>R</p>

- 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.

# Governance – commentary on arrangements (continued)

We considered how the PFCC and CC:	Commentary on arrangements:	Rating
<p>monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour</p>	<p>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.</p> <p>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.</p> <p>However, on 11 November 2025, the Chief Constable was found guilty of contempt of court. We have concluded that there was a significant weakness in arrangements that contributed to the circumstances surrounding this ruling. We have raised a key recommendation which is shown on page 21 of our report.</p>	<p>R</p>

- 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.

# Governance (continued)

## Significant weakness identified in relation to Governance

**Key Finding:** The Chief Constable (the entity) was found guilty of contempt of court in October 2025, and in November 2025 was fined £50,000.

**Evidence:** The ruling is made in respect of the CC's non-compliance with a court order to provide body-worn camera evidence (BWVF).

Following an arrest made by the Force in September 2021 there was an allegation of wrongful arrest and use of excessive force. A request for BWVF was made, initially via a Subject Access Request (SAR) and later by filing a data protection complaint with the Information Commissioner's Office (ICO). The ICO ruled in favour and on 01 April 2022 issued the Force a formal order to disclose. The order was not complied with. In April 2023, Brentford County Court ordered the Chief Constable to disclose all relevant BWVF within 28 days; however this order was also not complied with.

An initial court application to hold the Chief Constable in contempt was refused, but on appeal the Court of Appeal found the Force had been "wilfully disobedient". From the court documents, it appears that the Chief Constable was not aware of the issues, or legal proceedings, prior to October 2025.

The Force acknowledged it "fell short" in providing footage and locating missing files. Once this matter had been appropriately escalated, urgent action was taken in response, including:

- Provided a formal apology in October 2025.
- Completed 'spot checks' of other cases to consider whether there are wider issues. No further concerns were identified.
- Requested a specific Internal Audit review of Freedom of Information (FOI) requests and SARs. This is currently being completed.
- Commenced an internal review into this issue, and the end-to-end process for similar cases. This is being led by a Chief Superintendent who is new to Northamptonshire, and so is viewed as an independent 'fresh pair of eyes'.
- Arranged for legal services (currently provided by an East Midlands JV) to be brought back in-house from April 2026.

In addition the PFCC has:

- Referred the Chief Constable to the Independent Office for Police Conduct (IOPC), who have stated that there is no case to be investigated
- Referred other officers and staff to the IOPC. These investigations are in progress.
- Commissioned an independent review of the review being completed by the Force, to assure the Commissioner that it was appropriately scoped and completed.

# Governance (continued)

## Continued

We have raised a key recommendation in this area.

For the Chief Constable to not be sighted on appropriate legal proceedings and for the Force to effectively have been making false statements to the courts that required the formal apology, is indicative of a significant weakness in arrangements.

The court ruling was in the 2025/26 year, but the weakness in arrangements that led to the ruling existed during 2024/25, and so it is appropriate to report in the current year's AAR.

We will carry out further work in our 2025/26 review to follow up the actions taken by both the CC and PFCC in response to the issues identified.

## Key Recommendation 1

The PFCC and CC must both look to identify and address the failings that led to the court ruling and ensure strengthened arrangements are in place to prevent similar issues in the future. We acknowledge that this work has already begun, and recommend that such work should include, but may not be limited to, the following:

- The CC should ensure that the proposed scope of both its internal review, and the planned work of Internal Audit relating to FOIs and SARs is sufficient and appropriate to address the risks identified. Any recommendations arising, or lessons to be learned from these reviews should be actioned appropriately as a matter of urgency.
- The PFCC should also ensure that the proposed scope of its review is sufficient and appropriate to address the risks identified. Again, any recommendations arising, or lessons to be learned, from this review should be actioned appropriately as a matter of urgency.
- The PFCC and CC should review and, if necessary, strengthen the arrangements in place to provide oversight and scrutiny of the management of legal matters.
- The PFCC should consider commissioning a Culture/Leadership review of the Force to ensure Leadership throughout the organisation shapes and influences decision making and fosters effective and strong performance.
- Following the completion of the above, the PFCC and CC should consider any lessons learned, and whether there is any risk of wider implications within the organisations.
- The PFCC and CC should ensure that the results of the actions taken are appropriately reported to the Police and Crime Panel and the Joint Independent Audit Committee, as appropriate.

# Improving economy, efficiency and effectiveness – commentary on arrangements

## We considered how the PFCC and CC: Commentary on arrangements:

## Rating

<p>uses financial and performance information to assess performance to identify areas for improvement</p>	<p>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.</p>	<p>G</p>
<p>evaluates the services it provides to assess performance and identify areas for improvement</p>	<p>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.</p> <p>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.</p>	<p>G</p>

- 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.

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

We considered how the PFCC and CC: Commentary on arrangements:

Rating

<p>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</p>	<p>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.</p>	<p>G</p>
<p>commissions or procures services, assessing whether it is realising the expected benefits</p>	<p>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). 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.</p>	<p>G</p>

- 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.

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

# Key recommendations raised in 2024/25

Recommendation	Relates to	Management Actions
<p data-bbox="112 782 168 818">KR1</p> <p data-bbox="198 304 1391 454">The PFCC and CC must both look to identify and address the failings that led to the court ruling and ensure strengthened arrangements are in place to prevent similar issues in the future. We acknowledge that this work has already begun, and recommend that such work should include, but may not be limited to, the following:</p> <ul data-bbox="198 472 1406 1296" style="list-style-type: none"> <li data-bbox="198 472 1391 658">• The CC should ensure that the proposed scope of both its internal review, and the planned work of Internal Audit relating to FOIs and SARs is sufficient and appropriate to address the risks identified. Any recommendations arising, or lessons to be learned from these reviews should be actioned appropriately as a matter of urgency.</li> <li data-bbox="198 676 1406 825">• The PFCC should also ensure that the proposed scope of its review is sufficient and appropriate to address the risks identified. Again, any recommendations arising, or lessons to be learned, from this review should be actioned appropriately as a matter of urgency.</li> <li data-bbox="198 843 1391 915">• The PFCC and CC should review and, if necessary, strengthen the arrangements in place to provide oversight and scrutiny of the management of legal matters.</li> <li data-bbox="198 933 1355 1039">• The PFCC should consider commissioning a Culture/Leadership review of the Force to ensure Leadership throughout the organisation shapes and influences decision making and fosters effective and strong performance.</li> <li data-bbox="198 1058 1340 1163">• Following the completion of the above, the PFCC and CC should consider any lessons learned, and whether there is any risk of wider implications within the organisations.</li> <li data-bbox="198 1182 1370 1296">• The PFCC and CC should ensure that the results of the actions taken are appropriately reported to the Police and Crime Panel and the Joint Independent Audit Committee, as appropriate.</li> </ul>	<p data-bbox="1421 689 1615 761">Governance (pages 20-21)</p> <p data-bbox="1421 832 1564 903">PFCC and CC</p>	<p data-bbox="1635 575 2410 918"><b>Actions:</b> The PFCC and Chief Constable recognise the severity of this matter and have already taken urgent steps, most of which are in line with the recommendations in this report. When these actions have been completed, we will ensure any learning is used to prevent such issues arising in the future, particularly in terms of governance, culture and leadership. All of the recommendations are noted and this work will continue as a priority.</p> <p data-bbox="1635 932 2094 968"><b>Responsible Officer:</b> PFCC &amp; CC</p> <p data-bbox="1635 989 2298 1025"><b>Due Date:</b> As soon as possible (est. Summer 2026)</p>

# Improvement recommendations raised in 2024/25

	Recommendation	Relates to	Management Actions
IR1	<p>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.</p> <p>Plans to replenish reserves should also be considered as part of the financial planning process.</p>	<p>Financial sustainability (page 15)</p> <p>PFCC and CC</p>	<p><b>Actions:</b> Agreed. Savings plans will be developed further, including considerations to replenish reserves if deemed necessary. Governance is in place to drive and monitor this.</p> <p><b>Responsible Officer:</b> Vaughan Ashcroft - s151 PFCC &amp; Nick Alexander – s151 CC</p> <p><b>Due Date:</b> 31/03/2026</p>
IR2	<p>The Joint Estates Strategy should be updated to reflect current priorities and progress to ensure it remains fit for purpose.</p>	<p>Financial sustainability (page 16)</p> <p>PFCC and CC</p>	<p><b>Actions:</b> Agreed. Clarity on the updates strategic planning was agreed at Estates Board in Nov 2025 and the refreshed Strategy will follow.</p> <p><b>Responsible Officer:</b> Paul Bullen - ACO</p> <p><b>Due Date:</b> 31/03/2026</p>

# 07 Appendices

# Appendix A: Responsibilities of the Police, Fire and Crime Commissioner (PFCC) 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 PFCC'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 PFCC and Chief Constable will no longer be provided.

The PFCC 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.



# Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the PFCC’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 PFCC’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 PFCC 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 PFCC and CC where significant weaknesses are identified within arrangements.

**Improvement recommendations** – actions which are not a result of us identifying significant weaknesses in the PFCC’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

## 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



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