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Police, Fire and Crime Commissioner and Chief Constable for Northamptonshire

Auditor's Annual Report
Year ending 31 March 2026

24 November 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

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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 2025/26 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 2026 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 2025/26
- 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

Under the Local Audit and Accountability Act 2014, auditors of an 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 14 with a commentary on whether any of these powers have been used during this audit period.

In particular, auditors may issue:

- Statutory recommendations to the full Authority which must be considered publicly.
- A Public Interest Report (PIR)

Value for money

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PFCC and CC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources (referred to as Value for Money). The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:

- financial sustainability
- governance
- improving economy, efficiency and effectiveness.

During 2024/25, the NAO consulted on and updated the Code to align it with 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. The deadline requirement for 2025/26 AARs is 30 November 2026.

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Local Police Reform – organisational change and risk



National Context

From Local to National: A New Model for Policing - January 2026 White Paper

In January 2026, the UK government published the Police Reform White Paper, marking the most significant redesign of policing since the 1960s. Central to this vision is the creation of a National Police Service (NPS), which will unify functions such as forensics, counter-terrorism, organised crime units, and national roads policing under a single organisation led by a national police commissioner.

Abolition of PCCs

In November 2025, the Government announced its intention to abolish PCCs with transition to new governance arrangements planned for 2028. PCCs were introduced in 2012 under the Police Reform and Social Responsibility Act 2011 to replace police authorities and enhance local accountability for policing, and in 2017, PCCs were enabled to take on fire governance by the Policing and Crime Act 2017.



What we observed in 2025/26

Northamptonshire PFCC currently provides governance and oversight of Northamptonshire Police Force

2025-2028 will see a transitional period, with PCCs continuing to operate until the end of their terms. The abolition will take effect at the end of the next PCC electoral cycle in 2028. For Northamptonshire it is expected that a Police, Fire and Crime Board comprising primarily local authority leaders will take on PFCC duties.

Northamptonshire OPFCC is progressing preparations for the transition to a Police, Fire and Crime Board through stakeholder engagement and collaboration with wider policing, fire, local authority partners. Work includes reviewing governance arrangements, contracts, budgets, commissioned services and key directorates, while national working groups and peer reviews are informing future operating arrangements.



Residual risks

Heightened risks will remain as organisational change moves from transition into steady-state operation.

The impact of organisational change such as significant reform does not always crystallise at the point of design or implementation.

The abolition of PCCs represents a major shift in policing governance, moving from a single elected official to a more integrated model aligned with broader local government structures.

Significant change can often lead to ongoing risks such as clarity around accountability and decision-making, leadership and management capacity, and loss of institutional knowledge. These could place additional pressure on operational performance, control, assurance and decision-making arrangements if not actively monitored and strong Board and Committee focus will be required to manage risk as arrangements begin to transition.

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02 Executive Summary

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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	2024/25 Assessment of arrangements		2025/26 Risk assessment	2025/26 Assessment of arrangements	
Financial sustainability	A	No significant weakness in arrangements identified. One improvement recommendation retained regarding savings; and one newly raised to update the Joint Estates Strategy.	No risks of significant weakness identified.	A	No significant weaknesses in arrangements identified; two improvement recommendations raised in relation to ongoing work required to identify savings and deliverability of the Capital Programme.
Governance	R	Significant weakness identified which we consider contributed to the court ruling made in November 2025. No improvement recommendations raised.	Risk of significant weakness remains regarding governance arrangements that contributed to the court ruling.	R	Significant weakness in arrangements identified and a key recommendation retained relating to the governance failings that contributed to the contempt of court ruling in November 2025.
Improving economy, efficiency and effectiveness	G	No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	A	No significant weaknesses in arrangements identified; one improvement recommendation raised in relation to ongoing work to address His Majesty's Inspectorate of Constabulary Fire & Rescue Service's (HMICFRS) Cause of Concern and wider performance improvement.

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.

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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 maintain effective arrangements to safeguard financial sustainability, supporting the ongoing delivery of services. Financial risks are understood and managed through ongoing development of savings programmes and use of reserves.

General Reserves balances are being maintained at the approved minimum level but earmarked reserves are expected to reduce by 49% from £17.3m to £11.6m.

We have retained our previous year's recommendation focused on delivering efficiencies.

Capital programme delivery is a challenge, with significant underspend and ongoing project slippage. A review of deliverability is planned in 2026/27. We have raised an improvement recommendation in recognition of this.

Further details can be found on pages 17-21.



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 retained a key recommendation in respect of the governance failings which contributed to the court ruling finding the Chief Constable in contempt of court. Northamptonshire Police has undertaken a substantial programme of review following the Court of Appeal proceedings and has identified significant organisational failings relating to governance, leadership, information management, disclosure processes and organisational culture. While it is evident that considerable work is being undertaken to implement improvement, this will take time to embed and therefore the PFCC and CC will need time to build stakeholder trust and confidence.

See pages 25-27 for further details.



Improving economy, efficiency and effectiveness

Performance reporting is well-established across both the PFCC and Force.

The HMICFRS PEEL 2025-27 inspection raised a Cause of Concern as it found Northamptonshire Police wasn't always achieving appropriate outcomes for victims of crime. The Deputy Chief Constable oversees progress in addressing this and other areas for improvement. We raise an improvement recommendation in relation to this on page 31 of our report.

Partnership working contributes positively to delivery of strategic priorities and procurement of services. The Police, Fire and Crime Plan 2025-30 identifies partnership working as a key enabler of public safety outcomes and delivery is supported by the Collaboration Agreement between the PFCC, Northamptonshire Police and Northamptonshire Fire and Rescue Service, which sets out joint governance and operational arrangements.

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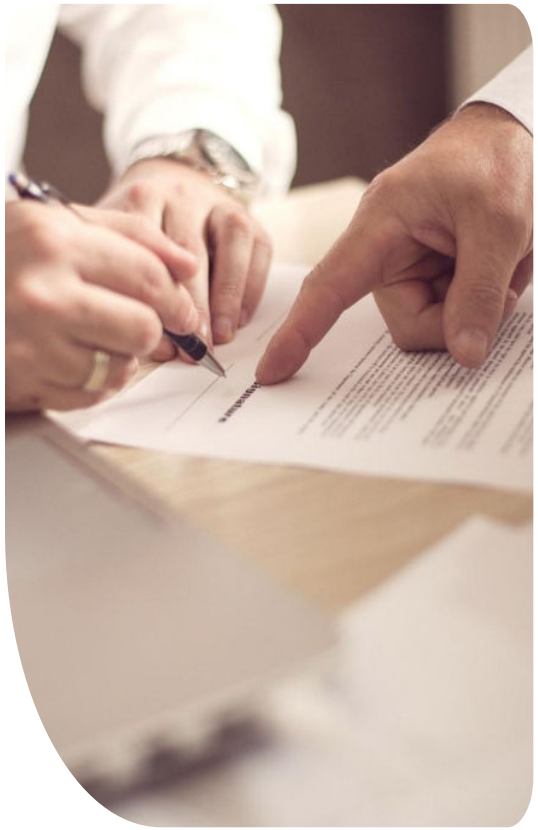
Executive summary – auditor's other responsibilities

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	2025/26 outcome
Opinions on the Financial Statements	We are nearing completion of our audit of your financial statements and expect to issue a qualified audit opinion to both the PFCC and the Chief Constable in November 2026, following the approval of the financial statements by the PFCC and Chief Constable respectively, as those charged with governance of their corporations sole. Our findings are set out in further detail on pages 11 and 12.
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. 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.



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

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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 expect to issue a qualified opinion on each of the PFCC's and CC's financial statements during November 2026.

The full opinions will be included in the PFCC's and CC's Annual Reports for 2025/26, which can be obtained from the bodies websites.

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 2026 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 2025/26
- 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 NAO Code of Audit Practice (2024), 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 both provided draft accounts in line with the national deadline of 30 June 2026.

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

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 Independent Audit Committee on 2 December 2026. Requests for this Audit Findings Report should be directed to the PFCC and CC.

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Other reporting requirements

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 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.

We have nothing to report in this regard for either the PFCC or the Chief Constable.



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04 Value for Money commentary on arrangements

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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.

The PFCC is the statutory governing authority responsible for overseeing policing services across Northamptonshire. The PFCC sets the purpose, objectives, priorities and values and are responsible for the provision of an effective and efficient Police Service. Northamptonshire Police Force carries out day-to-day operations, whilst the PFCC sets the strategic direction for the Force and is responsible for governance, oversight of the Force and holds the Chief Constable to account.

All PFCCs and CCs 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. PFCCs and CCs 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 its use of resources. 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 Authority 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 Authority 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 Authority delivers its services. This includes arrangements for understanding costs and delivering efficiencies and improving outcomes for service users.

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Financial sustainability – commentary on arrangements

We considered how both 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 reported an overspend of £0.5m in 2025/26, equivalent to 0.27% of the budget. This was an improvement on the £1.8m overspend forecast at Quarter 3 reflecting stringent cost control. The approved 2026/27 budget and Medium-Term Financial Plan (MTFP) through to 2030/31 are based on assumptions relating to funding, inflation, service demand and capital investment, supported by sensitivity testing of key financial risks. While the MTFP remains balanced, forecast funding gaps from 2027/28 may require the continued use of reserves if alternative solutions are not identified. A balanced budget of £203.1m has been approved for 2026/27, including £3.5m of planned savings and the use of £1.7m of earmarked reserves. The Reserves Strategy maintains a minimum General Reserve balance of 2.5% of the net revenue budget (nrb). General Reserves balances were £5.3m at 31 March 2026 (2.7% of nrb) and are forecast to be £6.0m (2.5%) by 31 March 2031. Earmarked reserves are expected to reduce from £17.3m to £11.6m over the same period as they are utilised to support transformation, investment programmes and the organisation's longer-term financial sustainability. We reflect the use of reserves and future funding gaps as part of our improvement recommendation on page 18.	A
plans to bridge its funding gaps and identify achievable savings	Northamptonshire Police has delivered efficiency programmes that have helped maintain balanced budgets over recent years, including achieving its £3.4m target in 2025/26. The 2026/27 to 2030/31 MTFP includes savings plans totalling £19.6m over the period but requires a further £20.8m of efficiencies to be identified from 2027/28 onwards to address indicative funding gaps. Given the continuing work by the Force to identify additional efficiencies to minimise reliance on reserves, we retain our improvement recommendation raised in the previous two years.	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.

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Financial sustainability – commentary on arrangements

We considered how both 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 line with strategic priorities. The PFCC's Police, Fire and Crime Plan 2025-30 and the CC's Policing Plan 2025-28 set clear priorities which are reflected in funding decisions, including investment in officer recruitment, complaint handling and enabling services. The budget build process requires financial plans to support these strategic priorities, Force priorities and HMICFRS areas for improvement, while the MTFP aligns resources to anticipated demand and funding, demonstrating an understanding of the costs of delivering services sustainably.	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 aligns its financial planning with wider strategic and operational objectives through the MTFP, which integrates estates, fleet, digital and operational equipment requirements. These plans inform both revenue and capital budgets and support delivery of the Police, Fire and Crime Plan and the CC's Policing Plan. We have closed our 2024/25 improvement recommendation relating to the refresh of the Estates Strategy, following publication of the updated Asset Strategy in February 2026. However, capital programme delivery remains a concern, with significant slippage of 70% reported across 2024/25 and 2025/26. In response, Northamptonshire Police has committed to reviewing programme deliverability during 2026/27. We comment further and raise an improvement recommendation on page 19.	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.

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Financial sustainability – commentary on arrangements (continued)

We considered how both the PFCC and CC:	Commentary on arrangements:	Rating
identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans	Northamptonshire Police manage financial risks through the PFCC's risk register which contains a specific financial sustainability risk. Mitigations of the risk include regular budget and reserves monitoring, and a clear accountability framework between the PFCC and the CC. The MTFP uses scenario planning and sensitivity testing to assess the financial impact of changes in key assumptions, including inflation. A range of Council Tax precept options was evaluated to support development of the 2026/27 budget. The plan is also informed by long-term strategies for estates, fleet, digital services and equipment, which are reviewed regularly to ensure underlying assumptions remain appropriate.	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.

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Financial sustainability (continued)

Area for Improvement identified: Identification of further savings to address ongoing funding gap

Key Finding: Northamptonshire Police continues its work to identify further savings over the medium-term to address the indicative residual cumulative funding gap of £19.8m as at 2030/31 and to minimise further reliance on reserves.

Evidence: In 2025/26 the Force delivered its £3.4m savings target in line with performance in recent years. The 2026/27 budget is supported by planned savings of £3.5m which are forecast to be achieved as at June 2026. Additional savings totalling £3.1m have been identified for delivery with plans in train to deliver these during the year. The MTFP already includes savings plans of £4.5m in 2027/28, £4.1m in 2028/29, £3.7m in 2029/30, and £3.8m in 2030/31. Assumptions made in the MTFP have identified funding gaps totalling £20.8m in the period 2027/28 to 2030/31 with work in train to identify savings to address this. The Force has established the Organisational Change Risk Management Board (OCRMB) to oversee the progress with savings, investments and Business Cases. ORCB receives reporting from financial sub-groups regarding progress with savings identification, design, and delivery.

General Reserves were £5.3m at 31 March 2026 (2.6% of nrb) in line with the approved minimum threshold in the Reserves Strategy with a plan to increase these to £6m (2.7% of nrb) at 31 March 2031. Earmarked Reserves are forecast to reduce from £17.3m in 2026 to £11.6m by 2031 in line with their planned use. However total revenue reserves of £17.4m will not be sufficient to cover the forecast funding shortfall should savings not be delivered over the period.

Impact: The indicative funding gap places pressure on the Force to identify greater cost efficiencies over the medium term to minimise detrimental impact on services and mitigate further drawdown of reserves to maintain financial sustainability.

Improvement Recommendation 1

The Force should continue its work to identify multi-year savings and wider efficiencies with continuing oversight from the Organisational Change Risk Management Board so that the use of reserves to balance the revenue budget over the medium term is minimised.

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



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Financial sustainability (continued)

Area for Improvement identified: capital programme slippage

Key Finding: In 2024/25 and 2025/26 Northamptonshire Police incurred significant slippage of its capital programme (70% in each year). In response, a review of deliverability is planned during 2026/27.

Evidence: The Group delivered £9.1m of capital expenditure in 2025/26 against an approved capital programme of £30.7m, utilising 30% of the available budget. In 2024/25 it incurred expenditure of £5.3m against a £17.4m programme also utilising 30% of the available budget. Slippage of 70% is significant. The Force 2025/26 Outturn report acknowledges this, stating that in response a review of deliverability is planned during 2026/27.

We note that slippage mainly reflects slippage in the Estates programme due to delays in securing premises, developing plans and obtaining planning approval. However, consistently high levels of slippage may point to weaknesses in capital programme governance or shortcomings in procurement processes.

Impact: Where projects are delayed, there is a risk of increased cost of delivery and reduced deliverability as original budgets may become insufficient, creating additional funding pressures. Delays in delivering the capital programme increases the risk of cost escalation due to inflation, rising material prices, and contractor adjustments. Delays may also lead to higher maintenance costs for ageing assets and may compromise operational service delivery if critical assets are unavailable or older equipment fails to meet service requirements. Future programmes may become overcrowded leading to capacity constraints or procurement bottlenecks.

Improvement Recommendation 2

The PFCC and CC should ensure that Capital Programme Governance arrangements are robust to deliver the planned programme and spend to prevent increasing cost and potential capacity issues in future years. Action should be taken action to reduce the extent of capital slippage including:

- Reviewing the approach to preparing the capital programme to require evidence of realistic delivery timelines, to improve the accuracy of expected profiling.
- Completing the planned 2026/27 review of capital programme deliverability as soon as possible; re-profiling planned expenditure in line with revised expectations.
- Using the quarterly monitoring of the capital programme as a sense check to ensure delivery remains in line with expectations, modifying the budget and programme accordingly.

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Governance – commentary on arrangements

We considered how both 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 PFCC and CC has established comprehensive risk management arrangements, supported by both the Force Risk Management Policy and the PFCC Risk Management Policy. Risk registers are subject to regular governance oversight, including annual reporting to JIAC. In addition, the Force Corporate Risk Register is reviewed bi-monthly by the Force Assurance Board, while the PFCC Strategic Risk Register is reviewed by the Commissioner every six weeks. There are regular updates to JIAC on delivery of the Internal Audit Plan and implementation of recommendations. For 2025/26 the Head of Internal Audit issued a 'Moderate' assurance opinion on the adequacy and effectiveness of the organisation's governance, risk management and control framework. The Authority has received three Limited Assurance opinion reports during the year. These include Accreditation management, Freedom of Information and Subject Access Requests (FOI/SAR) and Cyber security. We have not raised an improvement recommendation in this area but report further in respect of FOI / SAR on the following pages of our report. Arrangements are in place to manage fraud and whistleblowing risks effectively. A whistleblowing policy is maintained, and allegations of fraud and corruption are investigated by the Professional Standards Department, with oversight provided by the Chief Financial Officers and the Monitoring Officer. These arrangements are further reinforced through the Joint Code of Corporate Governance Framework, which defines key responsibilities and controls relating to fraud, corruption and money laundering.	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.

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Governance – commentary on arrangements (continued)

We considered how both the PFCC and CC:	Commentary on arrangements:	Rating
approaches and carries out its annual budget setting process	Northamptonshire Police operates a structured and well-established budget-setting process, supported by stakeholder engagement, independent external scrutiny and robust internal challenge. A zero-based budgeting approach is applied where appropriate, and budget proposals are developed alongside and tested against the MTFP to ensure alignment with strategic priorities and longer-term financial sustainability.	G
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	Northamptonshire Police has established financial management arrangements that support effective budgetary control, reporting and oversight. Budget holders monitor income, expenditure and performance monthly, with revenue and capital reports providing timely visibility of forecast variances, emerging pressures delivery risks and mitigations. Financial performance is subject to regular scrutiny by the PFCC, while financial updates are also shared with the Police, Fire and Crime Panel in accordance with the Joint Code of Corporate Governance. Treasury management is governed through a strategy approved by the PFCC each year, supported by regular monitoring and reporting of activity compared to the strategy, for example confirmation of adherence of external debt to the limit approved in the Treasury Management Strategy. The 2025/26 financial statements were published in line with statutory reporting guidelines for audit purposes. There were no issues arising from the audit of the financial statements which are indicative of weaknesses in the final accounts processes.	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.

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Governance – commentary on arrangements (continued)

We considered how both the PFCC and CC:	Commentary on arrangements:	Rating
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	A Joint Code of Corporate Governance Framework operates across the PFCC, Northamptonshire Commissioner Fire and Rescue Authority and the Chief Constable to support informed and appropriate decision-making. The Framework sets out seven core principles of good governance, decision-making and expected standards of behaviour. Oversight and challenge are provided through the PFCC, the Police, Fire and Crime Panel (PFCP) and the Joint Independent Audit Committee (JIAC), with published minutes demonstrating evidence of scrutiny and challenge.	G
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	Arrangements are in place to uphold ethical standards such as a Gifts, Gratuities and Hospitality Policy, Code of Conduct, a Joint Code of Corporate Governance Framework and an ethics and professional standards e-magazine. Vetting arrangements align with national professional standards and regulations and are subject to regular monitoring and review no concerns were raised and there is no evidence of a backlog in the vetting process. In our 2024/25 Auditor's Annual Report we concluded that there were significant weaknesses in arrangements that contributed to the circumstances surrounding the Court Ruling in which the CC was found guilty of contempt of court. We acknowledge the significant work undertaken by the PFCC and CC to understand the failings which led to the ruling and to implement arrangements to prevent further occurrence. However, new processes and procedures will take time to embed and it will take time to re-build stakeholder trust and confidence. We have therefore retained the key recommendation in this area. Further detail can be found on the following pages of our report.	R

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.

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Governance (continued)

Significant weakness identified in relation to Governance

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

Evidence: We reported a significant weakness in our prior year report and raised a key recommendation that the group must look to identify and address the failings that led to the court ruling and ensure strengthened arrangements prevent similar issues in the future. The case of Nadine Buzzard-Quashie v Chief Constable of Northamptonshire Police arose from Ms Buzzard-Quashie's efforts to obtain body-worn video (BWV) footage, via a subject access request (SAR), relating to her arrest by Northamptonshire Police on 3 September 2021. The force did not provide the complete footage requested, leading to a complaint being made to the Information Commissioner's Office (ICO). The ICO upheld this complaint in April 2022 and directed the force to provide a comprehensive disclosure.

Although some footage was disclosed, it was believed significant portions remained missing and numerous further requests for this additional material to be provided were made which were also not met. Formal proceedings were therefore brought under the Data Protection Act 2018 against the Chief Constable to compel disclosure. In April 2023, the County Court ordered the Chief Constable to disclose all relevant footage or provide an explanation for any footage that was unavailable. The Force failed to comply with this order. Contempt proceedings then followed, citing that the Force had not complied with the court's disclosure obligations. Later evidence indicated that additional footage did exist despite earlier assertions to the contrary and the Court of Appeal ultimately found that the Chief Constable was responsible for contempt arising from non-compliance with the disclosure order and emphasised that a Chief Constable can be held accountable for the acts and omissions of Officers and staff within the force. The Force was fined £50,000.

The Force acknowledged it fell short in providing footage and locating missing files and immediately undertook a number of actions in response, including providing a formal apology in October 2025. This has included:

- The Force undertaking a deep dive internal review of the function to understand the issues, failings and the challenges faced.
- Ensuring the scope of the internal gold group work relating to the remedial action required to address those matters that led to the failures are robust and led by strong leadership.
- Introducing a new Information Management Board chaired by a Senior Officer.
- Carrying out an internal review of outstanding Subject Access Requests (SAR) and Freedom of Information (FOI) requests, with weekly performance reports relating to outstanding SAR and FOI requests.

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Governance (continued)

Significant weakness identified in relation to Governance

(continued)

At the close of our prior year review we noted that further action had been instigated by the PFCC and CC and was in the process of being scoped and completed at that time:

- Internal Audit review of Freedom of Information (FOI) and Subject Access Requests (SAR)s: In March 2026, Internal Audit published its report in respect of FOI and SAR. The review did not solely focus on the Buzzard-Quashie v Chief Constable of Northamptonshire Police case; it included the wider processes and effectiveness. The review resulted in a Limited Assurance Opinion and included a high risk recommendation around the timeliness of FOI and SAR responses. Actions have been agreed by management to address this.
- PFCC Independent Review: An update of progress was provided to the Police and Crime Panel on 17 September 2026. The report notes that an independent reviewer has been appointed to undertake this work which is still ongoing and planned to conclude in December 2026. The update report notes that, following the initial assessment, high-level findings have been provided which confirm "*Northamptonshire Police has undertaken a substantial programme of review following the Court of Appeal proceedings and has identified significant organisational failings relating to governance, leadership, information management, disclosure processes and organisational culture. It is also evident that considerable work has undertaken to implement improvements. These findings are supported by the internal Northamptonshire Police review and the peer review undertaken by another police force, relating to the wider information management processes in place in Northamptonshire Police. Those findings have resulted in a formal programme of improvement interventions, relating to staffing, training, governance and oversight arrangements, performance management and assurance and accountability. The Commissioner will monitor progress in relation to this and use her formal accountability processes to hold the Chief Constable to account for delivery. This work stream will require continued scrutiny to provide the assurances required to ensure that there is confidence that the fundamental failures have been addressed in a manner that prevents further issues from arising*".
- The PFCC made two referrals to IOPC in relation to the Chief Constable and in each case they have determined that there is no case to investigate. However, additional IOPC referrals have been made by the Force relating to other staff and Police Officers and these matters are currently subject to an ongoing independent investigation.
- The PFCC has also arranged for quarterly meetings with the new Head of Legal Services to receive a formal briefing in relation to all legal matters relating to the Force.

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Governance (continued

Significant weakness identified in relation to governance

(continued)

We note the significant work the PFCC and CC have continued to take to understand the issues and to update processes and procedures to prevent future occurrence. However the work, in particular the independent external review, is yet to fully conclude.

The failings contributing to the issue were pervasive over a period of time, including:

- Governance
  Failure of oversight arrangements to ensure compliance with statutory and court-ordered requirements.
- Culture and Accountability
  Insufficient challenge, escalation and ownership of significant issues.

New processes and procedures implemented to address these issues and drive culture change will take time to embed. There is an ongoing reputational and legitimacy risk due to potential reduced confidence from the public, regulators and stakeholders impacting organisational effectiveness.

We therefore conclude that the significant weakness in arrangements was present during our reporting period and have retained and updated the prior year Key Recommendation.

Impact: The Court of Appeal was highly critical of the Force's conduct, describing failures to comply with court orders over an extended period. Such findings directly affect public confidence in the force's integrity and commitment to transparency.

Key recommendation 1

The PFCC and CC must ensure that actions taken to identify and address the failings that led to the court ruling are fully embedded to prevent similar issues in the future; and in doing so rebuilds the confidence of its key stakeholders, by ensuring:

- The PFCC independent review is completed and reported to the Police and Crime Panel in accordance with the revised timescale of December 2026.
- Actions arising from the completed reviews (ie the internal review, peer review and Internal Audit) are completed in accordance with the timescales agreed as part of the action and improvement plans.
- SAR and FOI requests are completed and responded to in accordance with agreed timescales and any outstanding requests identified completed as a matter of urgency.
- Actions continue to be implemented in respect of lessons learnt.
- Appropriate action is taken is respect of non-compliance.

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Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how both the PFCC and CC:	Commentary on arrangements:	Rating
uses financial and performance information to assess performance to identify areas for improvement	The PFCC reports policing performance information periodically to the Police Fire and Crime Panel as part of reporting on delivery of the Safe and Sound Plan and in the Commissioners' Annual Report presented to Panel in June each year. Northamptonshire Police actively monitors delivery of its Policing Plan 2025-28 through a performance framework and intelligence-led Control Strategy that helps target effort where improvement is required. Performance is reviewed through established governance arrangements, including the Performance Force Executive Meeting (PFEM) and the Commissioner's Accountability Board. Performance is benchmarked against other forces to help drive continuous improvement. The Force's Data Quality Strategy is overseen by the monthly Information Management Board, which monitors delivery and improvement actions to maintain accurate, complete and reliable data for decision-making and performance management purposes.	G
evaluates the services it provides to assess performance and identify areas for improvement	Northamptonshire Police was subject to HMICFRS PEEL 2025-27 inspection during 2025/26. Fieldwork was undertaken in January 2026 and findings published in June 2026. The Force was graded Good in one area, Adequate in five, Requires Improvement in two and Inadequate in Investigating Crime, where a formal Cause of Concern (CoC) was identified and four recommendations raised. The Force was also subject to HMICFRS' National Child Protection Inspection, with findings published in August 2025. While the inspection highlighted strengths in leadership and partnership working, it identified areas for improvement in responding to children at risk of harm and investigating child abuse, neglect and exploitation. Work is underway to address the cause of concern and areas for improvement identified by HMICFRS. We raise an improvement recommendation reflecting this on pages 28-29 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.

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

We considered how both 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 2025-30 (Safe & Sound Public Safety Plan), was developed following extensive engagement with residents, partners and stakeholders, and identifies partnership working as a key enabler of public safety outcomes. Delivery is supported by the Collaboration Agreement between the PFCC, Northamptonshire Police and Northamptonshire Fire and Rescue Service, which sets out joint governance and operational arrangements. The PFCC's annual reporting evidences active participation in key multi-agency partnerships addressing shared priorities. Partnership working is further evidenced through regional collaboration arrangements, including the East Midlands Special Operations Unit (EMSOU). The EMSOU is supported by formal governance arrangements set out in its Terms of Reference. Assurance on the effectiveness of this collaborative arrangement was provided by HMICFRS in March 2026, when it closed its previous cause of concern relating to EMSOU. HMICFRS concluded that governance, oversight, recruitment processes, and long-term funding arrangements had been strengthened.	G
commissions or procures services, assessing whether it is realising the expected benefits	Northamptonshire Police maintains a contracts register that records key contract information, including contract scope, duration and value. Contract performance is routinely monitored through established Key Performance Indicators to ensure suppliers deliver contract requirements. The OPFCC, Force and Fire and Rescue Service have a Joint Commercial Strategy designed to drive efficiencies through effective commercial activity and collaboration. A joint procurement log records and tracks procurement requests, approvals, outcomes and supporting documentation. The Procurement Panel scrutinises the log, providing oversight of non-compliance, capacity, procurement pipelines and waiver requests. Northamptonshire Police actively tracks procurement savings, with £0.9 million reported to the national Blue Light Portal for Northamptonshire Police in 2025/26.	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.

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Improving economy, efficiency and effectiveness (continued)

Area for improvement: Force Performance

Key Finding: HMICFRS assessed the area Investigating Crime as inadequate in its PEEL 2025-27 inspection report, raising a related Cause of Concern. See summary overview opposite.

Evidence: HMICFRS identified that the force isn't always achieving appropriate outcomes for victims of crime. Four recommendations have been raised; requiring improvements within six months regarding: the allocation and management of investigations; governance, investigative standards and outcomes for victims; quality assurance arrangements, and compliance with the Code of Practice for Victims of Crime. The Inspectorate also identified 14 Areas for Improvement (AFIs).

The Force was also subject to a HMICFRS' National Child Protection Inspection during 2025/26. The report identified strengths such as in leadership and partnership working but highlighted areas requiring improvement in responding to children at risk of harm, and investigating child abuse, neglect and exploitation. Eight AFIs were raised as a result.

The Deputy Chief Constable has strategic oversight of all inspection activity, which is managed through the Continuous Improvement Board. The Board meets monthly and is attended by senior leaders and subject matter experts. The Board oversees the Force's preparedness for inspection and monitors progress against HMICFRS recommendations. There are formal recommendation tracking arrangements to support and monitor delivery of improvement activity. The latest tracker related to the 2025-27 PEEL report indicates that work is in progress to implement the four recommendations related to the COC and the 14 AFIs by 31 December 2026 with all RAG rated Amber. The tracker related to the 2023-25 PEEL report indicates that out of the 16 AFIs identified, all remain in progress with completion being rated between 90% and 40%. Eight areas are RAG rated green, 7 are amber, and one is RAG rated red.

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Police powers and public treatment	Developing a diverse and inclusive workforce	Leadership and force management	Investigating crime
		Preventing and deterring crime	Responding to the public	
		Safeguarding children and adults		
		Managing fraud		
		Providing a safe custody environment		

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Improving economy, efficiency and effectiveness (continued)

Area for improvement: Force Performance

Evidence continued: Progress in addressing the eight AFIs identified in the National Child Protection Inspection is further overseen by the Child Vulnerability Board, chaired by the Assistant Chief Constable. The latest tracker indicates that HMICFRS has closed three of these, one AFI awaits HMICFRS closure sign-off, with four remaining AFIs in progress with completion being rated between 72% and 55%. All are amber RAG rated.

JIAC receives twice-yearly updates on HMICFRS police inspections providing additional oversight of action being taken to address inspection findings.

Impact: Consistent focus on improving performance and addressing HMICFRS's outstanding Cause of Concerns and AFIs is vital to support high performance standards, avoiding formal HMICFRS intervention, and improving sustained public confidence in Northamptonshire Police.

Improvement recommendation 3

To secure sustained performance improvement, Northamptonshire Police should ensure its arrangements are robust to:

- Appropriately address HMICFRS's outstanding Cause of Concern.
- Maintain its grip on delivery of wider improvement, in particular addressing AFIs and ensuring sustained continuous performance improvement.

Grant Thornton insight

HMICFRS' Policing Performance System introduced in April 2026

The Policing Performance System (PPS) replaced Scan and Engage and assigns forces to one of four performance levels, from Level 1 (no concerns) to Level 4 (special measures). Northamptonshire Police is currently rated Level 2, because HMICFRS deemed this will allow the Force to receive continued support to address its outstanding cause of concern.

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05 Summary of Value for Money Recommendations raised in 2025/26

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
KR1	The PFCC and CC must ensure that actions taken to identify and address the failings that led to the court ruling are fully embedded to prevent similar issues in the future; and in doing so rebuilds the confidence of its key stakeholders, by ensuring: • The PFCC independent review is completed and reported to the Police and Crime Panel in accordance with the revised timescale of December 2026. • Actions arising from the completed reviews ie the internal review, peer review and Internal Audit are completed in accordance with the timescales agreed as part of the action and improvement plans. • SAR and FOI requests are completed and responded to in accordance with agreed timescales and any outstanding requests identified completed as a matter of urgency. • Actions continue to be implemented in respect of lessons learnt. • Appropriate action is taken is respect of non-compliance.	Governance (pages 23–25)	PFCC and CC	**PFCC Actions:** The PFCC review was completed but will not be shared in full publicly until the IOPC investigation is complete. This is to avoid prejudicing legal process in light of overlapping elements of the terms of reference. The report is still planned to be shared eventually subject to IOPC and legal advice. Actions in terms of service improvement and governance have been progressing and the PFCC is holding the Force to account for delivery, having recently received assurance on positive progress. SAR/FOI work has seen huge improvements. This work will continue and improvements imbedded. **Responsible Officer:** OPFCC Monitoring Officer & Deputy Chief Constable **Due Date:** 31/03/2027 **CC Actions:** The CC is responsible for the implementation of points 2 to 5, which are addressed as follows; 2) The actions from the internal & peer reviews, alongside the internal audit recommendations that have been actioned and are still being worked on are; • Stronger governance and leadership, including setting up the new Information Management Board (IMB), changes to the SIRO responsibilities and management, clear escalation paths, introduction of a performance pack & risk management and Consolidated multiple historic audit recommendations, reviews and action plans into a single managed improvement programme.

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
KR1	Continued from previous page			• Workforce development and capability, training needs review and planning, introducing structured training & workforce development, improved accountability via the performance framework and improved staff retention programme. • Improved processes and technology, strengthened triage, enhanced technology use, including redaction and national robotic process automisation board. • Records management and information governance, structure programme to address long standing risks and retention issues, significant work on systems mapping, implemented interim safeguard to bridge gaps, strengthened Information Asset Owner engagement and Information Sharing Agreements and improved Records of Processing Activities and information governance controls 3) In advance of the expected timetable, FOI's have substantially been bought up to date with historic cases identified during compliance work being reviewed and the ongoing management of the workload is reviewed and overseen by the new departmental management and IMB oversight process. The evidence of this work is • FOI compliance has now reached 90% • FOI performance has moved from being assessed as an under-performing force nationally to now being recognised as one of the best-performing forces • Enhanced monitoring, governance and recovery arrangements are now embedded across the service. • The Information Commisioner has also recognise the work and has stated "The Commissioner expressly recognised "the positive engagement he has had with Northamptonshire Police in relation to these matters, and the work Northamptonshire Police has done to address its resourcing issues and to identify other areas where its processes might be improved."

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Key recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
KR1	Continued from previous page			4 & 5) As per the earlier points, the appropriate management (including IMB) and oversight structures (Gold, Silver and Bronze groups throughout the works) are in place to ensure ongoing lessons and any non-compliance to standards are appropriately highlighted, assessed, addressed and managed. This ensures that non-compliance is escalated and managed appropriately ensuring that the Force is not in the position it was historically. Alongside this, there has been significant external engagement and long-term assurances to • Continue to work openly with the Information Commissioner's Office following historic compliance issues. • Implemented formal action plans, lessons learned reviews and strengthened governance controls to prevent recurrence. • Established regular reporting and oversight mechanisms to provide assurance to senior leadership and governance boards. • Rebuilt long-term supportive relationships with subject matter experts, national boards, officers and information assurance governance groups, reconnecting the function across local, regional and national forums and strengthening independent assurance.

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
IR1	The Force should continue its work to identify multi-year savings and wider efficiencies with continuing oversight from the Organisational Change Risk Management Board so that the use of reserves to balance the revenue budget over the medium term is minimised. Plans to replenish reserves should also continue to be considered as part of the financial planning process.	Financial sustainability (page 18)	PFCC & CC	**Actions:** The Chief Finance Officer (CC) & Chief Constable has set in place a significant review of the remaining savings requirement for 2026/27 and also the expected funding deficit for 2027/28 which will hold the appropriate responsible officer to the delivery of the on-going requirements as far as the spending review allows. This will include an assessment of the risks both operational and deliverability for the Force. Alongside this there is an assessment of organisation need for corporate savings outside of the influence of the ACCs/ ACO to ensure that any remaining gap outside of those resources is considered to close the requirements. This will report through exec board meetings for organisational management and oversight **Responsible Officer:** S151 (CC) and Chief Constable **Due Date:** 31/03/2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
IR2	The PFCC and CC should ensure that Capital Programme Governance arrangements are robust to deliver the planned programme and spend to prevent increasing cost and potential capacity issues in future years. Action should be taken action to reduce the extent of capital slippage including: • Reviewing the approach to preparing the capital programme to require evidence of realistic delivery timelines, to improve the accuracy of expected profiling. • Completing the planned 2026/27 review of capital programme deliverability as soon as possible; re-profiling planned expenditure in line with revised expectations. • Using the quarterly monitoring of the capital programme as a sense check to ensure delivery remains in line with expectations, modifying the budget and programme accordingly.	Financial sustainability (page 19)	PFCC & CC	**Actions:** Robust monitoring of the Capital Programme will take place to ensure both realistic phasing of programmes and ultimate delivery. **Responsible Officer:** Chief Operating Officer (s151) & ACO Enabling Services **Due Date:** 31/03/2028

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Relevant to	Management Actions
IR3	To secure sustained performance improvement, Northamptonshire Police should ensure its arrangements are robust to: • Appropriately address HMICFRS's outstanding Cause of Concern. • Maintain its grip on delivery of wider improvement, in particular addressing AFIs and ensuring sustained continuous performance improvement.	Improvement economy, efficiency and effectiveness (pages 28-29)	CC	**Actions:** The Improving Investigations Cause for Concern strand is managed by the ACC through the Strategic Justice Board. This former gold structure is managing the improvement plan to the required delivery timetable for HMICFRS CIB manages a robust review and escalation process for delivering sustained improvement on all AFI's **Responsible Officer:** Deputy Chief Constable **Due Date:** 31/12/2026 for the Cause for Concern; and AFIs and improvement is an ongoing managed process throughout the annual cycle of continual improvement.

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06 Follow up of previous key recommendation

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Follow up of 2024/25 key recommendation

The single Key Recommendation from the prior year has been shown in multiple parts below, to allow for a fulsome update to be included from management.

We recommended that the PFCC and CC must both look to identify and address the failings that led to the court ruling and ensure strengthened arrangements prevent similar issues in the future. This work should include, but may not be limited to, the following:

	Prior Recommendation	Raised	Progress
KR1.1	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.	2024/25	**PFCC response:** • The scope of the internal gold group work relating to the remedial action required to address those matters that led to the failures are robust and led by strong leadership. This work continues to be led by a Detective Chief Superintendent, supported by a dedicated Superintendent and additional managerial staff in the Information Management Unit. • The Force has introduced a new Information Management Board chaired by a senior officer. It has also strengthened governance arrangements in relation to this area of business. • Force Gold group and formalised Gold/Silver/ Bronze command structure is ensuring that actions and learning is rectified and implemented as it is identified rather than an approach of waiting for all works to be completed. Additionally: • An internal audit of FOI/SARs processes was completed by Mazars which highlighted recommendations to be addressed through the usual governance channels (including reporting to JIAC). • There has been an internal review of outstanding SAR and FOI requests. • Introduction of a risk assessment process for the above. • Revised and strengthened governance and oversight structures within the Force. • Peer review undertaken by another force of the wider structural arrangement relating to information management in the force • Gold group and Gold/Silver/Bronze command structure put into place for improvement delivery. • Legal services moved from regional function to a local one allowing greater control and oversight. • PFCC has made two referrals to IOPC in relation to the Chief Constable and in each case they have determined that there is no case to investigate. • Further IOPC referrals have been made by the Force relating to other staff and police officers and these matters are currently subject to an ongoing independent investigation

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Follow up of 2024/25 key recommendation

	Prior Recommendation	Raised	Progress
KR1.1			• Independent review commissioned by PFCC & The Terms of Reference shared with the Panel.[3] • Introduction of a performance management regime in the Force Information Management Unit that did not exist previously • PFCC now requires weekly performance reports relating to outstanding SAR and FOI requests • Quarterly meetings now taking place between legal services and PFCC in relation to legal matters relating to the Force or pending. • New internal governance and escalation processes introduced in force. • Additional resources and subject matter expert introduced into information management unit to aid improvement delivery. • PFCC has undertaken scrutiny relating to information management through her regular formal accountability meetings. **CC response:** There has been a number of branches of works that have complimented each other in order to ensure the appropriate breadth of works to cover all aspects of concerns and approaches, these include: • Understanding of the issues: a deep dive internal review of the function, which ensures a comprehensive understanding of the challenges faced. This is then complimented by an internal audit review alongside the use of an external experts to allow a level of review that ensures a robust external scrutiny of the position. Thus ensuring that there is sufficient on-going resources and skills available to take on board the learnings and embed them moving forwards. • Systems and processes: ensuring that there is a comprehensive understanding of the systems, gaps, data and integrations in managing systems, data and processes and that this is mapped and improved so that areas of concern can be mitigated.

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Follow up of 2024/25 key recommendation

	Prior Recommendation	Raised	Progress
KR1.1			• Workforce: use of experts, standardisation of processing and procedures, with strong management oversight and governance. This allows for a stronger framework for people to work within, coupled with additional and upskilled resources to be able to appropriately manage both a back log of work and also on- going requirements. This will address not only the concerns and risks identified, but also give a solid base and oversight into on going management and improvement across the board, whilst upskilling and investing in the team for the long term. • The Force has set up and continues to manage the on-going Information Management Unit and recommendations via: – The Information Management Board, which brings together the Bronze, Silver & Gold leads to oversee the delivery of the continual improvement and management of the function. – Improved team meetings and processes to ensure more effective oversight. – On-going support via a Subject Matter Expert working within and compliment the function. – Improved oversight via structured oversight.

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Follow up of 2024/25 key recommendation

	Prior Recommendation	Raised	Progress
KR1.2	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.	2024/25	**PFCC response:** The PFCC has reviewed her terms of reference for the commissioned external independent review. At this point she is satisfied that the terms of reference that she has agreed, published and shared with the Police, Fire and Crime Panel.[2] The Deputy Police, Fire and Crime Commissioner is the nominated lead for both the review delivery and the response to it's findings, including the implementation of any agreed recommendations. The Deputy Commissioner is in communication with the independent reviewer to ensure that the review is conducted independently, with some vigour and in a timely fashion, as soon as the materials required by the reviewer are available. **CC response:** The CC has reviewed the terms and he is satisfied that they address the concerns. The Information Management Board and the new oversight structures allows for the Chief Constable to ensure that actions and lessons learned are being both actioned and managed within an appropriate timeframe.

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Follow up of 2024/25 key recommendation

	Prior Recommendation	Raised	Progress
KR1.3	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.	2024/25	**PFCC response:** • The PFCC has arranged for 1/4ly meetings with the new Head of Legal Services to receive a formal briefing in relation to all legal matters relating to the Force. These have been placed in the diary by her Executive Assistant and the first has taken place. The OPFCC Chief Operating Officer and Monitoring Officer will be invited to these meetings. A request has been made that this meeting is supported by a pre submitted highlight report that can then be used as a template for further discussion at those meetings. • In addition, reflecting on this action the new Monitoring Officer in OPFCC has introduced a monitoring spreadsheet that captures details relating to receipt of matters concerning potential legal action pertaining to the OPFCC itself. This links to files containing all appropriate papers, communications and documentation that might be relevant to a specific matter. This will aid both transparency and add strength to governance arrangements by improving the governance arrangements over this. **CC response:** • The CC has bought in house the legal team and added both additional resources and more direct & specific governance reviews and oversight into the process. • This alongside the case review management and escalation allows for the appropriate sighting and management of individual legal matters.

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Follow up of 2024/25 key recommendation

	Prior Recommendation	Raised	Progress
KR1.4	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.	2024/25	The PFCC has considered this and at this point in time will not be commissioning this. She will utilise the finding from recent PEEL inspection and any subsequent findings from internal force work and the independent review to reflect on and review this decision on an ongoing basis.
KR1.5	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.	2024/25	**PFCC response:** Agreed, see responses above. **CC response:** The CC will review all lessons learned and ensure that recommendations are appropriately implemented and that this is also considered in the widest organisational basis.
KR1.6	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.	2024/25	**PFCC response:** The terms of reference for the independent review were shared in draft format with the Police, Fire and Crime Panel for feedback. Final version was shared with the Panel Chair and members once agreed. They have also been published for transparency. The Police, Fire and Crime Panel have received a verbal update in relation to progress in respect of the review at their June 2026 meeting and assurances that findings, once completed will be shared. **CC response:** As per the OPFCC response, this provides appropriate scrutiny and reporting to the Police, Fire & Crime Panel

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Follow up of 2024/25 key recommendation

GT conclusion	Further action
Partially implemented	New processes and procedures implemented to address these issues and drive culture change will take some time to embed. There is an ongoing reputational and legitimacy risk due to potential reduced confidence from the public, regulators and stakeholders affecting organisational effectiveness. We therefore conclude that the significant weakness in arrangements was present during our reporting period and have retained and updated this prior year key recommendation.

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07 Appendices

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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.



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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

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
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. Plans to replenish reserves should also be considered as part of the financial planning process.	2023/24	The MTFP shows that savings requirements increase from £3.5m in 2026/27 to £3.8m in 2030/31. Rising medium-term savings pressures and projected funding gaps remaining from 2027/28 reinforce the need for continued efficiency to mitigate potential additional use of reserves to that included in the Reserves Strategy. We therefore consider the improvement recommendation remains relevant for the 2025/26 reporting period.	Improvement recommendation retained.	Improvement Recommendation 1
IR2	The Joint Estates Strategy should be updated to reflect current priorities and progress to ensure it remains fit for purpose.	2024/25	Northamptonshire Police published its Assets Strategy incorporating Estates, Fleet and Commercial (protecting the public purse through shrewd activity) in February 2026.	Implemented and closed.	No.

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