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

JOINT INDEPENDENT AUDIT COMMITTEE

2nd December
10:00-13:00

Microsoft Teams virtual meeting
Hill Room Darby House

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

Kate.Osborne@northantspfcc.gov.uk

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

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

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Public Meeting of the Joint Independent Audit Committee				Time
1	Welcome and Apologies for non- attendance			10:00
2	Declarations of Interests			
3 (pg 5)	Meetings and Action log 7th October	Chair	Reports	10:10
4 (pg 14)	Internal Auditor Reports	Mazars	Report	10:20
5 (pg 45) (pg 134)	External Audit update a. PFCC and CC b. NCFRA	Grant Thornton	Report	10:35
6 (pg 196)	Interim update on audit recommendation completion dates (including password management)	RBa	Report	
7 (pg 207)	Audit implementation update of internal audit recommendations NCFRA	JO/ LJ/ PP	Report	10:50
8 (pg 240)	HMICFRS update – NCFRA	LJ	Report	11:05
9 (pg 243)	Fraud and Corruption; controls and processes – Policing	NA	Report	11:20
10	PCC28 Updates	VA	Verbal	11:50
11 (pg 254)	Agenda Plan	VA	Report	12:05
12	AOB	Chair	Verbal	12:15
	Confidential items – any	Chair	Verbal	
	Resolution to exclude the public	Chair	Verbal	
	Items for which the public be excluded from the meeting: In respect of the following items the Chair may move the resolution set out below on the grounds that if the public were present it would be likely that exempt information (information regarded as private for the purposes of the Local Government Act 1972) would be disclosed to them: *"That under Section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that if the public were present it would be likely that exempt information under Part 1 of Schedule 12A of the Act of the descriptions against each item would be disclosed to them".*			
13 (pg 257)	CC Risk Register	RB	Report	12:25
14 (pg 309)	NCFRA cyber risk update	JP	Report	12:40
	Future Meetings held in public 10am-13.00pm: - 2nd December 2026 - 17th March 2027 Proposed workshop dates: 2nd December – Safe and Sound Plan February TBC – DDAT Strategy and Delivery Plan			

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

i. General

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

ii. Notice of questions and addresses

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

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

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

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

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

iii. Scope of questions and addresses

The Chair of the Committee may reject a question or address if it:

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

iv. Asking the question or making the address at the meeting

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

v. The Chair and Members of the Committee are:

Mrs A Battom (Chair of the Committee)

Ms A Bruce

Mrs A Vujcich

Mr G Chambers

Mr N Malpas

* * * * *

Agenda Item : 3

Joint Independent Audit Committee (JIAC) ACTION LOG – 7th October 2026

Attendees: Members: Ann Battom JIAC Chair (ABa); Alicia Bruce (ABr), Alex Vujcich (AV), Neil Malpas (NP), Gavin Chambers (GC)

Vaughan Ashcroft – Chief Operating Officer OPFCC and NCFRA (VA); Kate Osborne Strategic Project Officer OPFCC (KO); Nick Alexander – Chief Finance Officer Force (NA); Lisa Jackson – Business Services Area Manager (LJ); Richard Baldwin (RB)

Paul Fell (PF) – attended for Item 13 – OPFCC Risk Register

Andy Cox (AC) – attended for Item 14

Sarah Peart (SP) – attended for Item

Internal Audit – Mazars – Sarah Knowles (SK)

External Audit – Grant Thornton – apologies given

Agenda	Issue	Actions	Comments/ actions
1	Welcome and apologies		Apologies – Paul Bullen - Assistant Chief Officer Enabling Services (PB); Ash Tuckley Deputy Chief Constable (AT) Robert Berwick - NFRA (RBer); Jim Powell - ACFO (JP); Phil Pells (PP) Julie Oliver – Risk and Business Planning Manager (JO); Sam Ashby-Clark – Head of Finance (SAC); Laurelin Griffiths (LG)

2	Declarations of Interests		GC – Fire connections with Bedfordshire Fire and Rescue.
3	Meeting Log and Actions – 1st July		1. Reviewed all actions – all either resolved or part of agenda today
4	Internal Auditor reports Mazars	**ACTION:** Follow up queries to be raised with PB	1. 2025/26 audit plan – 6 reports finalised. 2 substantial 3 moderate 1 limited 2. Joint audit plan – mandatory cyber security. Follow up queries to be raised with PB 3. Fieldwork completed September – awaiting exit meeting. HMIC have caused delays 4. AC wished to be at exit meeting – 18th October 5. 3 pieces of work ongoing – PSD complaints, core financials and budget setting fire 6. All provision dates for IT pieces of work in place (November, February and January – TBC's have dates confirmed) 7. Questions 8. ABa – KPIs – 2025/26 – good percentages not being hit. Should we be concerned we have only had one completed report after Q1 and 2? SK – no resourcing issues at the current time. 1st September as planned. Vetting is still pending but otherwise good to go. 9. SK – health and safety audit was requested to be moved – this will now start November (request was made by officers). 10. VA – with cyber audit – draft report not seen initially so this was followed up but delayed responses as not sent by Mazars IT team initially. Specific DDaT team saw draft report but key officers not cc'ed in. 11. NM – Core Financials – do you expect comments within 3months – SK – no we ask for comments from management to remove the need for some recommendations. SK try and gather all information before exit meeting and review process. 15 day comment – we request management comments within three weeks of draft release. NM – the delays with dates caused by discussions and comments ongoing. Also impacted by absences. 12. NA – ongoing. And are going to ensure the correct people are involved through the whole audit process to follow delays. 13. GC – audit recommendation – not clear on who attended training – why was this put at a December date – NA – expected and mandatory training monitored by line management – completion is then reported through management tiers – we are now

		ACTION – RBa to bring update to December JIAC to report around completion rates of recommendations.	taking steps to ensure we meet better timelines – particularly with mandatory training – improved/ enhanced oversight has been made as a result of this and similar recommendations. 14. AV – how realistic is 31st December? The actions listed under management comments didn't seem to resolve the issue? – NA – fair challenge. Need to ensure those officers are involved throughout the whole stages and ensure we are reviewing what is being pushed back. 4 actions don't reflect progress. 15. ABa – is there any way we can have an idea at December JIAC about progress on this? 16. RBa – look at processes around chasing management comments and actions 17. GC – KPIs mentioned – report mentions KPI Mazars performance was not met 2025/26 – 2026/27 not being met – picked up in management meetings? – NA and SK yes 18. ABa – NCFRA – disciplinary audit – due date in July – has this been complete? – LJ – cannot comment as HMIC report is currently embargoed. Watch this space.
5	External Auditor Update A PFCC and CC B. NCFRA	**ACTION – VA to circulate reports once signed off** **ACTION – members to forward comments to Chair.**	1. VA – positive news looking to sign off and have unqualified by deadlines – which is February but hoping to have them much sooner than that. 2. ABa – can we have the report after it has been signed off and can members forward comments to Chair who will present to Officers to discuss with audit. 3. NA – asset valuations is likely to be one – issues with estimates and indexing. CIPFA recommended practise around valuations – NA value of annually although not recommended practise. NA to request from Grant Thornton although not current CIPFA best practise.
6	Audit implementation update and internal audit recommendations PFCC and CC	ACTION – JP – to provide assurance around this	1. RBa Presents 2. Updates since report issued 3. Revised implementation dates 4. Identity access management – MFI for fire – update – rules have completed and in report only mode. Target test users have been compiled so use to be tested. Still on target for 31st December 5. AV – "test users" – concern we turn it on for those colleagues – there is no further action – is that then resolved? RB – don't know details of testing. AV – not clear on

		cyber MFA on the risk register. ACTION – NCFRA Cyber risk on Risk register to be reported at December JIAC. ACTION – RB – update about realistic timescales on password management.	update how long until turned on for all – will this meet the deadline? VA – would be good to know the endgame for MFI being turned on . 6. AV – moving action – cyber risk – has this been reflected in risk register? 7. NM – there are nuanced levels to the risk – so what mitigations are at what stage (for which cohort) – can this be broken down? NM – can this be split? Can we have a breakdown of this risk and mitigations for levels of impact? 8. RB – asset management – outstanding – human resources and financial roadmap are causing delay plus restructure of assets – delayed until March 2027. GC – March 2027 – curious if there is still an issue of recording testing equipment? Could this cause injury? LJ – no it is tested and is being inputted manually. LJ whole revision of review against risk. NA – this has been tested recently to ensure process is robust. 9. ABr – is all statuary testing in place? NA – yes and insurance company come and test this process. Just need to better at recording it. 10. AV – password management – RB to chase up an update? 11. AV – procuring software is not end goal – implementation then takes time? Has this been factored in? NA – Holistic update required. 12. RB – all policies and procedures are completed or out for review. 13. RB – only other recommendations – joint core financials – in place and will be closed off. 14. RB – two of collaboration audits – 1 outstanding action from 2024/25 – this is business as usual so closed 15. EMSOU wellbeing audit – gateway project has also been closed. 16. ABr – pg 75 – needs to be green. 17. NM – FOI SAR questions – in April 2026 – overdue have reduced. And then update later about completion – is there a better way to track – AC will update later in the meeting 18. GC – would it be helpful to committee members to show what the priority was? RB – to add this column page 53 – to add column here.
7	HMICFRS update – CC		1. SP presents. 2. Since last force PEEL inspection report – gradings detailed within report 3. Maintained position in terms of gradings – two exceptions – leadership and force management and investigating crime 4. Force were not expecting inadequate for investigating crime which had led to cause for concern. 5. Two new areas of focus – fraud and custody. Not all forces are inspected for custody 6. HMIC have reported gradings so far. See where Northants sit – pretty much within middle set. But areas required to be addressed.

			7. SP – reassurance – HMIC also release State of Policing report – have identified forces are struggling with investigating crime as a whole – so a broader force wide issue. Also within leadership and force management 8. Key recommendations listed within report for Northamptonshire but these had been identified prior to report released and work already being done in this area. 9. Op REGEN. 10. If you had areas of improvement in last inspection and still requires improvement it is now classified “enduring AFI” – meaning work with HMIC to create and deliver against action plan. Only when satisfied done enough will they remove the cause for concern. Latest feedback is they have felt reassured. When embedded as business as usual they will see if they can do full re-inspection. January hoping to discuss this ‘mini’ inspection to see if ready for full inspection. 11. NM – what should we be looking at as a JIAC to look at performance improvement? – currently do monthly updates to PFCC – SP so could do highlight report? – Aba – this is an update of what is happening and is it happening as it should. SP if next report doesn’t have cause for concern removed then JIAC should be concerned. 12. Update could be shared with JIAC prior to March meeting when 13. GC – table showing action tracker – red action? – SP – action tracker and inspection plans are improving this. the tracker in monitored by ACC James to ensure actions are being taken against the action tracker. 14. NA – also gives a good picture of organisational health 15. SP – college of policing have team who reach out to forces to offer support for improving. We took up that offer so have had extra support and help 16. Did get flagged for good and promising practise – see report 17. Other areas for improvement – every AFI has a Chief officer and business lead and all sat on appropriate governing boards and all feed into continuous improvement board. All are moving in right direction. 18. Monthly update to commissioner on Cause for Concern and AFIs. 19. SP – also subject to firearms licencing inspection – thematic inspection – handful of forces are picked. Report published august. Report did suggestion nationally that firearms licencing is managed nationally not within force – changes expected. 20. Safety Advisory Group inspection – not selected but spoken to given Silverstone is in county.

			21. Continuous improvement plan – self assessment on PEEL prior to peel beginning. DCC has requested this self assessment begin.
8	Fraud and Corruption controls and Processes; NCFRA		1. VA presents 2. Not a lot has changed since last report. 3. 1st part – code of ethics and service maintaining standards. 4. National fraud initiative – independent analysis of transactions to pick out potentially problematic things 5. Things like cross referencing records and VAT discrepancies 6. NFI figures are same as previous as these are done every 2 years. The next stage is currently underway. 7. Nothing flagged. Apart from potential fraud or risks 8. Those highlighted were coincidental. 9. Internal mechanisms for staff to report – unethical or fraudulent behaviours – policies are reviewed regularly and reviewed by fire SLT. And are available through Fireplace to report concerns. 10. Section 6 – pg 126 – CGF – regularly reviewed (currently underway) – joint governance framework for all three organisations – within are sections relating preventing fraud and corruptions – including those responsible. 11. Briefly mentioned audit and HMICFRS 12. Positive – haven't been any fraud actuals in fire service that we have been made aware of and don't doubt robustness of internal controls 13. QUESTIONS 14. NM – report is very positive – but there are some things that have been picked up and amended by training and education – there are things that talk about reconciliations, overtimes that are picked up in wider report – wording "there are no material problems"? – VA – link through to core financial internal audit – good feedback regarding wording. Will bear in mind.
9	NCFRA, CC and PFCC – budget plan and MTFP process and plan update and timetable		1. NA presented. 2. Budget setting strategy isn't vastly different from previous years 3. Reasons – good assurances and nothing materially has changed 4. Areas for concern – global insecurities, inflationary measures we cannot predict 5. Balance between prudence and reality of the world we face. 6. Inflation is probably greatest difficulty. Welcome feedback regarding good practise. 7. Areas we are looking at in great detail – look at things are duplicating or doing things in multiple locations.

			8. Completing budgets on cost centre level and then manger review – need to look at cost saving activities. 9. The main considerations – staff (80% of budget) the fire service has appropriate contingencies for pay awards. Police – pay awards above budgeted amounts considered by home office. 10. Scrutiny from SLT and organisational scrutiny boards – overseen by senior colleagues. 11. Aba – Same strategy and timetable as used before. Current on track? – NA – first round of all budgets completed. Initial scrutiny has begin. Fair to say interest in both organisations is far more intense. Borrowing costs have impacted the capital programme. Next year probably revise capital programme timetable. 12. Pg 155 – police mid-year update – investments have impacted as we thought. 13. Forecasting for next year deficit 1.5million (totalling 8million) 14. The assessments 2% is achievable? 15. Issue faced is precept value is growing (second quickest authority in policing in UK) 16. Aba – 162 – 88thousand deficit – achievable? – NA – depends upon savings. Actively pursuing savings for next year. 17. 7.1/ 7.2 – explain tables NM – NA – these explain net revenue expenditure against forecasted deficit have changed if we take into account predicted changes. And second 18. NA – 7.2 – middle line is realistic savings assumptions. 19. 2.7million from cutting within enabling services. 20. GC – MTFP pg 162 – pay awards are forecast (arguably quite low) – pay award difference in policing covered by home office if more than 1% 21. GC – collection fund surplus – success in past – projecting ½ million could be risky? – NA yes absolutely. 22. GC – forecasting precept to go down £10. 23. NA – reality of fire saving positions has impacted the savings plan given how it was received in 2019. 24. ABa – 172 – deficit 244,000 – this year. LJ – lots fire service is doing to bring that down. 25. VA – lowest precept and lowest funded fire services in the country, 26. Impact of ever increasing fuel costs. 27. NM – does contingency go up or flat rate – no it is reinvested and 1% increase.
10	PCC28 update for members		1. No updates. 2. No draft legislation released.

11	Agenda plan		**1. February dates** **2. Future JIAC meeting.**
12	AOB		1. Circulate HMIC report when available.
13	CC Risk register		1. PF presents 2. Current overview of OPFCC risk register 3. Risk Management policy reviewed in May 4. Currently 6 live strategic risks – increase from 3 last year 5. 1 risk OP10014 – applies to both fire and police 6. PF spoke through the 6 risks currently open on the Register. 7. Questions 8. GC – cyber and AI on both police and fire – why not on OPFCC – PF – because managed by police.
14	Information Management		1. DCS Andy Cox 2. Raised FOI and SAR backlog issues. 3. Transformation programme, peer reviews, 4. National leads in record management, information management. 5. SIRO – DCC 6. Clear clarity within processes and practises around information management. 7. Capacity, demand, capability 8. Questions 9. NM – backlogs existed form sometime. Weve had a reported backlog reported to be going down. Now you have put in place governance and control what baseline are you expecting to see? – AC – nationally Legue tables procedures around FOI and SAR. Previous performance was low. We should be wholly compliant. 10. NM – 11. PF – wont be a baseline total given the nature of the beast. The baseline should be – we should have zero outstanding (nothing over 20 working days or calendar month). 12. NM – case management “not fit for purpose” – AC – wide review ongoing. 13. AC – ever single recommendation 14. Align internal audit comment to assure JIAC that there is no

			15. PF – system could be better but not materially impact 16. AC – might be helpful to share national performance data with JIAC – ACTION AC



Office of the Police, Fire & Crime Commissioner for Northamptonshire, Northamptonshire Commissioner Fire & Rescue Authority and Northamptonshire Police

Internal Audit Progress Report

Joint Independent Audit Committee – 02 December 2026

Date Prepared: November 2026

forvis mazars

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A1 Latest Reports Issued – Detailed Findings

A2 Thought Leadership & Sector Reporting



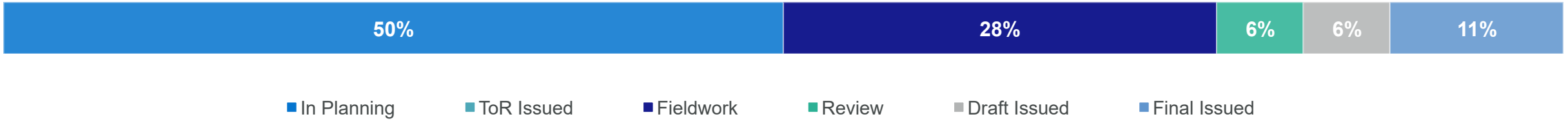
Disclaimer

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

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

01. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2026/27 Internal Audit Plan (Plan).



JIAC actions needed

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

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

Key Updates

Since our last update to the committee, the final report has been issued for the VAWG Strategy and Investigations audits. The draft report has been issued for the Joint Core Financials audit and fieldwork has concluded for the PSD Complaints audit. Fieldwork is ongoing for the Health & Safety, Data Management, Joint Occupational Health & Wellbeing, Joint IT Disaster Recovery and NCFRA Budget Setting / MTFP audits.

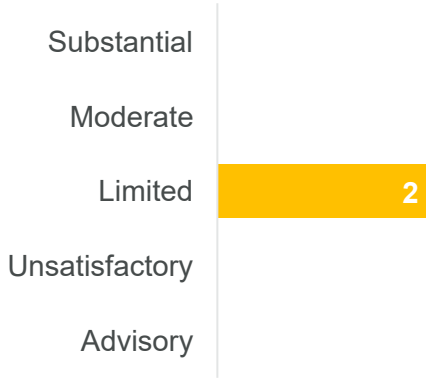
At the request of the management, the Reasonable Adjustments audit has been replaced with an NCFRA Heavy Appliance Maintenance audit.

We continue to plan and scope the remaining audits from the 2026/27 plan.
An overview of the Internal Audit Plan can be found in **Section 5**.

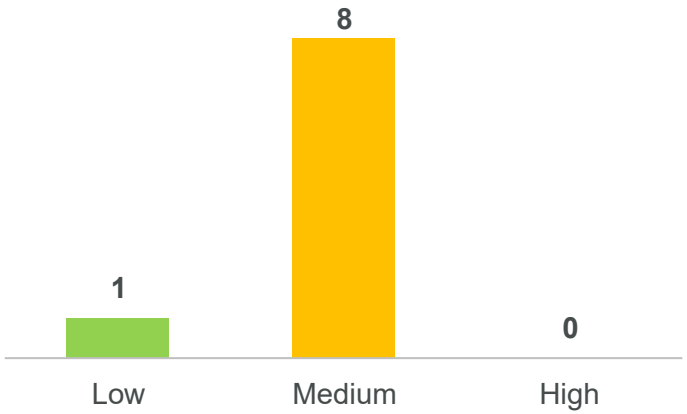
Collaboration

Since our last update to the committee, fieldwork is ongoing for the EMSOU Digital Forensics and East Midlands Police Legal Services audits.
An overview of the Collaboration Audit Plan can be found in **Section 6**.

Assurance opinions to date



Recommendations to date



02. Latest Reports Issued – Summary of Findings

Investigations 2026/27

Your One Page Summary

Audit Objective: To assess the design and effectiveness of the control framework in relation to Investigations.

Audit rationale

Why the Audit is in Your 2026/27 Plan	Your Strategic Risks	Your Strategic / Tactical Objective
High number of no further action investigation outcomes.	CRR0049 – Investigative Capacity CRR0068 – PIP1 Investigative Quality CRR0069 – Grade 1 Incident Volume	Visible, Accessible Community Services

Summary of our opinion

Limited Opinion
See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	-
Medium (Priority 2)	4
Low (Priority 3)	-

Actions agreed by you	100%
Priority 2 completion	N/A
Overall completion	March 2027

Summary of findings

Examples of good practice

- ✓ The Force has established a detailed governance framework through its Crime Allocation Policy and Serious Crime Policy.
- ✓ During walkthrough, the Detective Inspector demonstrated a recently introduced NICHE template designed specifically to manage investigations subject to statutory time limits.
- ✓ The Force has developed management oversight through the Qlik App, which enables supervisors to monitor investigative performance.

Highest Priority Findings

- Our sample testing of ten summary only offences and ten Out of Court Resolutions (OOCR) noted that investigations are not always progressing in a timely manner.
- Similarly, we noted gaps in supervisor reviews within NICHE
- Sample testing noted that victim contact was not regular
- OOCR testing found instances of inconsistencies when documenting on NICHE.

Key root causes

- Common reasons included workload pressure for officers, enquiries from other teams taking time, and annual/sick leave from the Officer in Charge.

02. Latest Reports Issued – Summary of Findings

VAWG Strategy 2026/27

Your One-Page Summary

Audit Objective: To assess the design and effectiveness of the control framework in relation to the VAWG Strategy within the OPFCC and the Force.

Audit rationale

Why the Audit is in Your 2026/27 Plan	Your Strategic / Tactical Objective
To assess the design and effectiveness of the control framework in place around VAWG.	Strong Partnerships

Summary of our opinion

Limited Opinion
See Appendix A1 for definitions



Summary of Recommendations

High (Priority 1)	-
Medium (Priority 2)	4
Low (Priority 3)	1

Actions agreed by you	100%
High-Priority completion	N/A
Overall completion	January 2027

Summary of findings

Examples of good practice

- ✓ Review of meeting minutes from January, March and May 2026 confirmed that an Adult Vulnerability Board is in place which meets bi-monthly and receives oversight of Violence Against Women and Girls (VAWG)-related activity including RASSO (Rape and Serious Sexual Offences), DA (Domestic Abuse), and MOSOVO (Management of Sexual Offenders and Violent Offenders).
- ✓ Review of meeting minutes from February, April and June 2026 confirmed that a Child Vulnerability Board in place which meets bi-monthly and oversees safeguarding activity, including review of actions, performance reporting, and organisational and partnership learning.

Highest Priority Findings

- The Force does not have an updated VAWG Strategy in place.
- No Action Plan was developed for the 2022 VAWG Strategy and incomplete coverage of VAWG delivery.
- Action Plans were not up to date or consistently populated.
- DA Improvement Plan actions were overdue.

Key root causes

- Strategic focus and resources have been directed to Operation Soteria, so a separate local VAWG strategy has not been prioritised.
- The 2022 VAWG strategy lacked a supporting action plan; SOLAR and Soteria have since taken priority.
- Action plan updates rely on pillar leads, with no consistent completeness check; DA monitoring is less structured than Soteria.
- DA actions are delayed by capacity and operational pressures, with no RAG rating to highlight high-priority actions.

03. Overview of Internal Audit Plan 2026/27

The table below lists the status of all reviews within the 2026/27 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Office of the Police, Fire & Crime Commissioner for Northamptonshire and Northamptonshire Police											
Investigations	10	10	Final Issue	Q1	26-May-26	Dec-26	Limited	4	-	4	-
VAWG Strategy	10	10	Final Issue	Q1	15-Jun-26	Dec-26	Limited	5	-	4	1
Health & Safety	10	10	Fieldwork	Q2	16-Nov-26						
PSD Complaints	10	10	In Review	Q3	01-Oct-26						
Data Management	10	10	Fieldwork	Q3	02-Nov-26						
Sustainability	10	10	In Planning	Q4	11-Jan-27						
Firearms Licensing	10	10	In Planning	Q4	01-Feb-27						
Accreditation Management Follow Up	7	7	In Planning	Q4	24-Feb-27						
IT - Access Control	10	10	In Planning	Q1	04-Jan-27						
IT - Follow Up	7	7	In Planning	Q4	01-Feb-27						
Reasonable Adjustments	10	0	Replaced with NCFRA Heavy Appliance Maintenance								
Totals	**104**	**94**					**Totals**	**9**	**-**	**8**	**1**

03. Overview of Internal Audit Plan 2026/27 (Cont.)

The table below lists the status of all reviews within the 2026/27 Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
Joint Audits											
Core Financials	20	20	Draft Issue	Q2	01-Sep-26						
Occupational Health & Wellbeing	20	20	Fieldwork	Q3	03-Nov-26						
IT - Disaster Recovery	20	20	Fieldwork	Q3	01-Feb-27						
Northamptonshire Commissioner Fire & Rescue Authority											
Budget Setting / MTFP	10	10	Fieldwork	Q1	17-Sep-26						
Culture & Governance	10	10	In Planning	Q2	18-Dec-26						
Specialist Training & CPD	10	10	In Planning	Q4	16-Feb-27						
JESIP and Major Incidents	15	15	In Planning	Q4	29-Jan-27						
Heavy Appliance Maintenance	0	10	In Planning	Q4	12-Jan-27						
Totals	**105**	**115**					**Totals**	**-**	**-**	**-**	**-**

04. Overview of Collaboration Plan 2026/27

The table below lists the status of all reviews within the 2026/27 Collaboration Plan.

Review	Original Days	Revised Days	Status	Original Quarter	Start Date	JIAC	Assurance Level	Total	High	Medium	Low
EMSOU Digital Forensics	10	10	Fieldwork	Q2	10-Nov-26						
East Midlands Police Legal Services (EMPLS)	10	10	Fieldwork	Q3	16-Nov-26						
Totals	**20**	**20**					**Totals**	**-**	**-**	**-**	**-**

05. Key Performance Indicators 2026/27

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

KPI	KPI/SLA description	Criteria	Performance
1	Annual report provided to the JIAC	As agreed with the Client Officer	July 2026
2	Annual Operational and Strategic Plans to the JIAC	As agreed with the Client Officer	March 2026
3	Progress report to the JIAC	7 working days prior to meeting	Achieved
4	Issue of draft report	Within 10 working days of completion of exit meeting	67% (2 / 3)
5	Issue of final report	Within 5 working days of agreement of responses	100% (2 / 2)
6	Audit Brief to auditee	At least 10 working days prior to commencement of fieldwork	63% (5 / 8)
7	Customer satisfaction (measured by survey) “Overall evaluation of the delivery, quality and usefulness of the audit” Very Good, Good, Satisfactory, Poor or Very Poor	85% average with Satisfactory response or above	-

05. Key Performance Indicators 2026/27 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Office of the Police, Fire and Crime Commissioner for Northamptonshire and Northamptonshire Police										
Investigations	21-May-26	26-May-26	2	22-Oct-26	29-Oct-26	3	17-Nov-26	13	18-Nov-26	1
VAWG Strategy	01-Jun-26	15-Jun-26	10	22-Jun-26	13-Aug-26	24	19-Nov-26	69	20-Nov-26	0
Health & Safety	22-Oct-26	16-Nov-26	17							
PSD Complaints	23-Sep-26	01-Oct-26	6	17-Nov-26						
Data Management	16-Oct-26	02-Nov-26	11							
Sustainability		11-Jan-27								
Firearms Licensing		01-Feb-27								
Accreditation Management Follow Up		24-Feb-27								
IT - Access Control		04-Jan-27								
IT - Follow Up		01-Feb-27								
Reasonable Adjustments	Replaced with NCFRA Heavy Appliance Maintenance									

05. Key Performance Indicators 2026/27 (Cont.)

Review	Date of ToR	Start of Fieldwork	Days Notice (10)	Exit Meeting	Draft Report	Time from Close to Draft Report (10)	Management Comments Received	Time to Received Comments (15)	Final Report Issued	Time Taken to Issue Final Report (5)
Joint Audits										
Core Financials	09-Jun-26	01-Sep-26	59	30-Sep-26	15-Oct-26	7				
Occupational Health & Wellbeing	22-Oct-26	03-Nov-26	8							
IT - Disaster Recovery		01-Feb-27								
Northamptonshire Commissioner Fire & Rescue Authority										
Budget Setting / MTFP	27-Aug-26	17-Sep-26	14							
Culture & Governance		18-Dec-26								
Specialist Training & CPD		16-Feb-27								
JESIP and Major Incidents		29-Feb-27								
Heavy Appliance Maintenance		12-Jan-27								

06. Definitions of Assurance Levels and Recommendation Priority Levels

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

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

A1

Latest Reports Issued – Detailed Findings

Investigations 2026/27

Ref	Recommendation	Priority	Management Comments	Due Date
1	Investigations relating to summary-only offences should be progressed in a timely manner to ensure all reasonable lines of enquiry are completed and that statutory time limits are effectively managed. Supervisors should provide appropriate oversight, monitor the progress of investigations, and ensure that delays, investigative decisions and disposal rationales are clearly recorded within the investigation record. We selected a sample of 10 summary-only offences from a population of crimes subject to a Statutory Time Limit (STL) with outcome dates between October 2025 and April 2026. We sought to determine whether investigations had been progressed in a timely manner and whether appropriate action had been taken to avoid the loss of prosecution opportunities due to the expiry of statutory time limits. Our review identified delays or outstanding investigative actions in six of the ten cases tested (further detail is provided in Appendix A1). Common themes identified included repeated supervisory actions remaining outstanding, delays in progressing key investigative enquiries, limited escalation where statutory deadlines were approaching, and incomplete evidential opportunities prior to the expiry of the statutory time limit: • 25000263319: A supervisor review on 10 June 2025 outlined the rationale for a Community Resolution and subsequent reviews in September, October and November 2025 noted that the resolution remained unsigned. A further review on 15 January 2026 questioned why the matter had remained unresolved for seven months. On 27 April 2026, the supervisor recorded that any intervention work had lost effectiveness due to the delay.	**Medium**	Reports used for case selection to inform this paper were ran for the period October 2025 to April 2026. It is important to note the Force were proactively scoping a remodel over this period specifically to tackle the recommendations made as part of the HMICFRS Cause for Concern, a lot of which focussed on the same issues identified in this paper. The Operation ReGen programme has transformed how we work so we can better match demand to resources and ensure we provide the best possible service to the public. ReGen introduced revised incident grading and deployment policies alongside significant changes to strengthen investigative capacity, improve resilience thereby improving timeliness to better meet current and future demand. A new Crime Investigations Hub has been developed and introduced which will include ownership of many crime types and incidents that Response have historically physically deployed to. The objective is to ensure that remote appointments and suitable investigations move to the team best placed to complete the work, reducing avoidable hand-overs back to Response. Delays in investigations should be removed in the new model and it will also deliver greater grip and governance of investigations whether within the CIH or across Response specifically.	31 March 2027

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• 25000360297: This investigation was accepted from Kent Police on 26 June 2025 and experienced delays obtaining evidence from the transferring force. A supervisor review on 11 December 2025 noted that the statutory time limit was approaching and recommended reallocating the investigation. However, on 6 January 2026 the victim was informed that the statutory time limit had expired. • 25000471891: Investigation records from 12 August 2025 indicated that house-to-house and CCTV enquiries were outstanding. The occurrence was subsequently filed on 18 February 2026, and it was unclear from the investigation record whether these enquiries had been completed or formally reviewed before closure. • 25000101881: A victim interview was identified as a key investigative action on 3 July 2025 but was delayed until 14 August 2025 due to difficulties sourcing an interpreter. Subsequent operational demands slowed progress further, with a supervisor review on 6 November 2025 recommending that a new occurrence be raised. • 25000508492: A supervisor review on 29 November 2025 directed that a witness identification procedure be undertaken. This requirement was repeated on 24 December 2025, together with a request for digital enquiries regarding a social media account. Although enquiries commenced in January 2026, a supervisor review on 17 February 2026 acknowledged that the investigation was unlikely to complete the outstanding actions before the statutory deadline of 28 February 2026.		In addition to the above and sitting in the Improving Investigations Portfolio is a new framework for managing and improving investigations. This includes, but is not limited to:- • **A new Crime Management Framework (CMF) with mandatory templates – introduced in June 2026** The new templates include an Initial Investigation Plan (IIP) and an Initial Supervisor Review (ISR) within 24 hours. There are also Inspector (90 days) and Chief Inspector Review (120 days) templates. The Crime Management Framework has been implemented to provide consistency across all PIP1 investigations, improve the standard and quality of investigations, ensure governance and continuous oversight of investigations via Sergeant, Inspector and Chief Inspector periodical reviews and improve outcomes. The Crime Management Framework underpins the Northamptonshire Police performance framework and is key to delivering an efficient, effective service that maintains public confidence and meets the needs of victims.	

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• 25000403894: The investigation was awaiting evidential review and submission to CPS; however, records indicated delays in obtaining Cycomms evidence. Despite supervisory reviews identifying the outstanding action from October 2025 onwards, there was limited evidence of active follow-up or escalation and the statutory deadline was ultimately reached before the matter progressed. Similarly, from our sample of Out of Court Resolutions, we identified delays in one investigation: • 25000511753: A supervisor review on 5 September 2025 requested confirmation that a strategy safeguarding meeting had been undertaken in relation to the youth suspect. This request was repeated in reviews throughout November 2025, February 2026 and March 2026. On 25 June 2026, the supervisor recorded that there was still no evidence the action had been completed and concluded that, due to the passage of time, there would be limited benefit in holding the meeting at that stage. During our walkthrough, the Detective Inspector advised that the Force has recently introduced a new template within NICHE for investigations subject to statutory time limits. The template requires investigating officers to record key milestones, set target dates for outstanding investigative actions, and monitor the six-month statutory time limit applicable to summary-only offences. The control has been implemented to improve oversight of time-critical investigations and reduce the risk of statutory deadlines being exceeded. As this process was recently introduced, its effectiveness was not assessed as part of this review.		• **Crime Investigations Navigators** A new team of 10 Navigators will be introduced with effect from 2nd November. Their objective is to support, guide, coach and advise Response Officers and Sergeants. They are not decision makers so will not de-skill Sergeants – their purpose is to review workloads and offer recommendations on progression of crimes reported to us. They will set investigative strategies and/or recommend (with rationale) NFA. They identify key learning that will shape and drive training within Force. They also offer and deliver supportive sessions with individual officers who need additional support. • **Qlik Investigations App** A brand-new App specifically designed to enable local supervision, grip, ownership and governance of workloads across Force. Weekly performance meetings at Command level are held and the new Qlik App is used to identify issues, trends or officers with the highest workloads. It also assists with timeliness and management of investigations generally. It is broken down into various topic areas such as VCoP, Victim Needs Assessments, Arrest rates, solved rates etc.	

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	The Force should ensure that the new NICHE statutory time limit template is embedded across operational teams and monitored for completion. In addition, management should actively monitor investigations nearing statutory time limits to ensure outstanding actions are completed.		• **One Truth App** This will launch in December 2026/early January 2027. This App has been developed on the back of a consultation event held with Response Officers who asked for a "one stop shop" style App with handy hits, tips and advice/guidance. The App is broken down into 3 main entry points – "At the Scene"; "At the Station" and "OOCRs". Subject matter experts were identified across Force to provide short, snap style guides for content purposes. *DCS Andy Cox – Head of Crime & Justice,* *DCS Elizabeth Wilcox – Head of Protecting Vulnerable People* *Mandy Rowlatt – Improving Investigations Bronze*	
2	The Serious Crime Investigation Policy (20 November 2025) sets out the expectations for Detective Constables, Detective Sergeants and Detective Inspectors in relation to the management and review of serious crime investigations. The policy states that the Detective Sergeant responsible for supervising the Officer in Charge (OIC) should undertake routine and meaningful reviews of investigations at least once every 28 days, with each review recorded on a supervisor review OEL. We selected a sample of 10 summary-only offences from a population of crimes subject to a Statutory Time Limit (STL) with outcome dates between October 2025 and April 2026. We also selected a sample of Out of Court Resolutions from the same period to assess whether supervisory reviews were being undertaken and recorded in accordance with policy requirements. Our testing identified instances where the required review frequency was not maintained. Within the sample of summary-only offences, four cases contained at least one gap between supervisory reviews exceeding the 28-day requirement.	**Medium**	The new Qlik App is well embedded in Force and seen as mandatory in terms of usage/access. It is the key discussion point during the weekly/monthly performance meetings held in each Command area. The Qlik App is also routinely reviewed and audited by the in-force BTI Team (it has now been reviewed in 4 separate batches). The BTI reviews are also encompassing the Inspector reviews because we are at this point now. The BTI audit is both qualitative and quantitative. *Ch Supts in each Command Area* *Overseen by DCS Andy Cox – Head of Crime & Justice*	31 January 2027

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	Similarly, within the Out of Court Resolution sample, two cases contained periods where supervisory reviews were not completed within the prescribed timescales. Further detail is provided in Appendices A1 and A2. During our walkthrough with the Detective Inspector, we were advised that supervisors are able to monitor occurrences requiring supervisory review through the Qlik application, including reviewing compliance statistics and the percentage of occurrences awaiting review. **The Force should ensure that rationale is documented within NICHE where the supervisor is unable to complete a review within the 28-day timescale. The Force should also encourage the use of the Qlik app to manage officer workload.**			
3	The Serious Crime Policy (November 2026) states that the Officer in Charge (OIC) should agree communication preferences with victims and provide clear updates throughout the investigation. These arrangements should be recorded using the victim contract on the occurrence record. Typically, victims should be contacted at least every 28 days to provide an update on the progress of the investigation. We selected a sample of 10 summary-only offences from a population of crimes subject to a Statutory Time Limit (STL) with outcome dates between October 2025 and April 2026. In addition, we selected a sample of Out of Court Resolutions from the same period. We sought to assess whether victims were being kept informed of investigative progress in accordance with Force expectations. Whilst evidence of victim engagement was present across the majority of cases reviewed, our testing identified instances where victim contact was not maintained in line with the expected frequency. Within the sample of summary-only offences, we identified one case where there was a significant gap in recorded victim contact. Similarly, within the Out of Court Resolution sample, we identified two cases where extended periods elapsed between victim updates.	**Medium**	The new Victim Needs Assessment is in good use across Force and is currently be piloted/tested in the Force Control Room to assess impact to call times if Call Handlers were to complete the VNA with victim callers. We monitor compliance for these through the CMF. We also have the VCoP module which is used to monitor how many victims have received the correct level of VCoP contact throughout the investigation with live time monitoring through a Qlik application. We also monitor the timely inputting of the module to know if victims were referred to support services within a timely manner. We regularly monitor 24 hour crime recording to ensure victims have crimes recorded in a timely manner. We continue to await the MoJ finalised version of the metrics we are to capture (these will be national directives for all Forces). *Ch Supts in each Command Area* *Overseen by DCS Andy Cox – Head of Crime & Justice*	01 March 2027

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	The Force should remind investigating officers and supervisors of the victim contact requirements set out within the Serious Crime Policy and ensure communication preferences and contact arrangements are recorded using the victim contract.			
4	The National Police Chiefs' Council Community Resolutions Guidance (2022) states that, before an Out of Court Resolution (OOCR) is authorised, there should be sufficient evidence to support the outcome, an identified victim, and a clearly documented rationale justifying the disposal. We selected a sample of ten Out of Court Resolutions with outcome dates between October 2025 and April 2026 and reviewed the associated NICHE records to determine whether the rationale for the outcome was clearly documented and appropriately authorised. Whilst evidence of decision-making was generally present, we identified inconsistencies in three cases where the rationale, authorisation process, or subsequent decision-making was unclear: • 26000179460: A supervisor review on 29 March 2026 recorded that the suspect was eligible for an Out of Court Resolution. However, the Form 302 Community Resolution, including an apology, had been signed on 28 March 2026. As a result, it was unclear whether the outcome had been authorised prior to the completion of the disposal. • 25000701363: A supervisor review on 7 January 2026 indicated that an Out of Court Resolution should be considered. However, the victim was subsequently advised on 1 February 2026 that the Force was seeking to progress the matter to the CPS. A conditional caution was ultimately issued but subsequently breached on 27 May 2026. NICHE records indicated that the matter required review to determine whether prosecution was appropriate; however, the offence was filed on 9 June 2026 after the statutory time limit had expired. There was limited evidence of a clear documented rationale regarding the prosecution decision following the breach.	**Medium**	The new IIP and ISR within the CMF have specific prompts around use of OOCRs. We have also identified a team of OOCR SPOCs across Force in each team and each Command – their role is to encourage and increase OOCR outcomes but also to act as a guidance/SME for officers. In addition, the new Navigators also have prompts around consideration and grip of an OOCR. Northamptonshire Police also have an Out of Court Resolution (OOCR) template available to supervisors within NICHE as guidance. We have extensive guidance within Forcenet; we have recently also discussed and amended the authorisation levels for authorising an OOCR for Outcome 8. In addition, we have a process in place to develop officer/staff knowledge of outcome 8 application and development opportunities are used on a one to one basis when the solved outcome codes are audited and errors found. All solved outcomes codes can only be applied to a crime record by staff within the Crime Registrar team and after rigid audit and application of the Home Office Counting Rules for Recorded Crime and Crime Outcomes. The application of the solved outcomes involves an open and transparent process with an audit trail. *Supt Lee McBride*	01 March 2027

Investigations 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• 25000735922: The victim was informed that the CPS had advised that a conditional caution was the most appropriate outcome. However, the investigation record suggested that the decision to pursue the conditional caution was made internally by supervisory officers. As a result, the rationale communicated to the victim was not consistent with the information recorded on NICHE. **The Force should formulate documented guidance on OOCR The and remind officers and supervisors of the requirement to clearly document the rationale, evidential basis and authorisation within NICHE.**			

VAWG Strategy 2026/27

Ref	Recommendation	Priority	Management Comments	Due Date
1	The Force should have a clearly documented and communicated Violence Against Women and Girls (VAWG) strategic framework in place, aligned to the most recent national strategy published as the National Centre for VAWG & Public Protection's (NCVPP's) National Vulnerability & Public Protection Strategy in July 2025. This should set out how the Force intends to address VAWG priorities, including alignment to national direction, and how delivery is coordinated across relevant strategies. The strategy should be clearly communicated both internally and externally to provide transparency and support accountability. While a VAWG strategy was available on the Force's public website, this was developed in 2022, with no clear update or signposting to demonstrate adoption of the NCVPP's National Vulnerability & Public Protection Strategy. The Force advised that VAWG priorities are currently being delivered through related strategies, including the Adult Vulnerability Strategy (2025-2028) and Child Vulnerability Strategy (2025-2028), available on the Force's website. While the Force's Vulnerability strategies collectively address VAWG-related harms and demonstrate alignment with the national strategy, particularly in relation to early intervention, safeguarding and partnership working, they do not provide a single, integrated, or clearly articulated framework for delivering the VAWG strategy. **The Force should:** **1. Adopt the NCVPP's National Vulnerability & Public Protection Strategy, making clear reference locally to:** • **How VAWG-related activity is delivered across existing strategies (e.g. Adult Vulnerability, Child Vulnerability, and partnership strategies).** • **Defined roles and responsibilities for strategic ownership and delivery of VAWG priorities.** • **A summary of key VAWG priorities and how these are operationalised across the Force.**	**Medium**	We will be clear that we have adopted the National VAWG Strategy and will publish internally for clarity regarding this. *Liz Wilcox, Detective Chief Superintendent*	31 January 2027

VAWG Strategy 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• **Performance indicators and success measures which will be used to monitor delivery against VAWG outcomes.** **2. Communicate this to the Force internally and ensure that it is publicly available on the Force's website to support transparency and accountability**			
2	The Force should have action plans in place to support the delivery of the VAWG strategy. Action plans should outline how strategic objectives will be delivered in practice, including clearly defined actions, ownership, timelines, and Key Performance Indicators (KPIs) and mechanisms to monitor progress and completion. The Detective Superintendent advised that no action plan had been produced to support the delivery of the VAWG strategy (2022) available on the Force's website. We selected a sample of five strategic objectives from the VAWG strategy (2022) to confirm what actions had been undertaken in practice towards the objectives. However, we did not receive evidence to demonstrate that objectives had been delivered due to a lack of clear ownership and action plan in place to monitor completion. The Force has implemented a Transformation Plan to support Operation Soteria, a national policing transformation programme aimed at improving the investigation and prosecution of RASSO, and a DA Improvement Plan. While these plans align with VAWG, they do not provide a comprehensive view of how all VAWG priorities are delivered across the Force. The Detective Superintendent advised that a formal assessment or gap analysis has not yet been undertaken to map existing activity against the NCVPP's National Vulnerability & Public Protection Strategy and identify any additional actions required. **The Force should:** **1. Undertake a formal gap analysis against the NCVPP's National Vulnerability & Public Protection Strategy to identify gaps in current delivery arrangements. This should include:**	**Medium**	While we have adopted the National VAWG Strategy, we will undertake a gap analysis to ensure that current activity and action plans are aligned to this strategy. *Liz Wilcox, Detective Chief Superintendent*	31 January 2027

VAWG Strategy 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• **A comprehensive review of existing action plans against VAWG priorities.** • **Identification of gaps in current actions, including any VAWG harm types or priority areas not currently addressed.** • **Defined ownership and responsibilities for each action identified through the gap analysis.** **2. Use the outcomes of the gap analysis to update and enhance existing action plans and this should be reviewed periodically to ensure continued alignment with the national VAWG strategy.**			
3	The Force should have action plans in place to support monitoring and oversight of actions relating to VAWG. Action plans should include clearly defined action owners, progress updates, target completion dates, and be supported by appropriate performance measures and monitoring arrangements. We selected a sample of ten actions, including five from the DA Improvement Plan (132 total actions) and five from the Transformation Plan (36 total actions), with target completion dates between December 2024 and December 2026, to verify whether actions had been completed or were progressing in line with the status recorded in the action plans. Of the sampled actions, six were reported as complete and four as in progress. Review of action plans and supporting evidence identified the following issues with action tracking, ownership, and evidence of delivery: • Three out of five sampled DA Improvement Plan actions (recommendation number 17, 18, 32 from the DA in Private Spaces tab) had no progress updates recorded despite supporting evidence confirming that activity had been undertaken for two of these actions (recommendation number 17 and 18). • For one action sampled (recommendation 32), the named action owner advised that they were not responsible for the action and therefore we did not receive evidence of action completion.	**Medium**	Action plans will be reviewed, signed off and progressed through relevant working groups, including the Domestic Abuse Working Group, RASSO Working Group and Child Protection Working Groups. *Liz Wilcox, Detective Chief Superintendent*	30 December 2026

VAWG Strategy 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	• For two actions sampled, evidence to support full implementation was not provided during audit fieldwork (recommendation number 16 and 18). Data analytics of the six Operation Soteria Pillar Action Plans and DA Improvement Plan also identified the following issues: • Pillar Action Plans were not consistently populated with responsible persons, deadlines, or progress updates. • Progress updates were not dated within Pillar Action Plans. • Within the DA Improvement Plan, progress updates had not been populated for any of the 40 actions included in the DA in Private Spaces tab. • The DA Improvement Plan Action Sheet tab did not include a field to capture target completion dates. • The DA Improvement Plan did not include a field to capture KPIs or measures of success. **The Force should:** **1. Strengthen action plan governance and tracking arrangements to ensure effective oversight and accountability. This should include:** **• Ensuring all action plans include clearly defined action owners, target completion dates, and progress updates.** **• Requiring progress updates to be recorded consistently, including a field for date of latest update and responsible officer.** **• Communicating, to relevant officers, the expectations for maintaining and updating action plans.** **• Ensuring action completion is documented within action plans.** **• Introducing appropriate performance measures and success criteria for DA Improvement Plan actions to support effective monitoring.** **• Implementing a consistent format across all action plans to improve clarity and usability.** **2. Regularly review action plans to ensure they remain accurate, up to date, and provide a reliable basis for monitoring delivery.**			

VAWG Strategy 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
4	The Force should have effective monitoring arrangements in place to ensure that actions are completed within agreed timescales, with overdue actions identified, escalated, and managed appropriately. The DA Improvement Plan included multiple action plan tabs, including the DA Action Sheet, DAWG Actions, DA in Private Spaces, and Stalking Super Complaint, supported by a separate DA Working Group (DAWG) action log. The Transformation Plan (Operation Soteria) also included actions across six pillars; however, as the Force has recently adopted a national template which has not yet been fully implemented, individual pillar action trackers were also provided for review. Data analytics of the DA Improvement Plan (132 total actions) and Transformation Plan (36 total actions) identified a number of overdue actions included within the DA Improvement Plan, with limited evidence of active monitoring or escalation: **Private Spaces tab:** • 37 out of 40 actions were overdue by their target completion date (30 April 2025), all exceeding target by 418 days. • No progress updates had been recorded for all 40 actions. **Stalking Super Complaint tab:** • Ten out of 17 actions recorded between November 2024 and September 2025 were overdue against target completion dates by 269 to 453 days by an average of 435 days. • A field had not been included to capture progress updates. **DAWG action log:** • Ten out of 126 actions recorded between January 2024 to March 2026 were overdue by 116 to 327 days, by an average of 137 days. No progress updates had been recorded for any of the ten actions recorded despite a status of in progress.	Medium	Following the current capacity review, this will be reviewed and actioned with monitoring through the Domestic Abuse Working Group. *Liz Wilcox, Detective Chief Superintendent*	30 December 2026

VAWG Strategy 2026/27 (Cont.)

Ref	Recommendation	Priority	Management Comments	Due Date
	The Force should: **1. Ensure that long standing overdue actions on the DA Improvement Plan are addressed including:** **• Introduction of prioritisation mechanisms, such as RAG rating, to clearly identify and manage high-priority actions.** **• Implementation of escalation processes for overdue or high-risk actions.** **• Recording of progress updates for all actions, including revised timelines where delays occur.** **2. Develop a resource plan to support the delivery of long-standing or overdue domestic abuse (DA) actions.**			

We have also raised one Low-priority recommendation regarding:

- The Force should strengthen governance arrangements by ensuring that:
  - Key meetings (e.g. Transformation Plan cross-pillar meetings and DAWG) are consistently formally recorded, including minutes and actions.
  - Meeting documentation is retained and accessible to support oversight and assurance.

A2

Thought Leadership & Sector Reporting

Police Audit Group Conference 2026

What, Who and Where?

Hosted annually, with additional seminars held throughout the year, the Police Audit Group allows for collaboration between the internal audit service providers for all 43 territorial police forces, Police Scotland, Police Service of Northern Ireland, British Transport Police, Civil Nuclear Constabulary and Ministry of Defence Police. This year also included attendees from Garda Síochána and New Zealand Police.

Held over two days at University of Warwick, the conference heard updates around:

- Police Reform, including updates from APACE
- Diana Melville (Governance Advisor, CIPFA) – An update on recent developments from CIPFA affecting internal audit and governance in the public sector.

Insights were also shared from:

- Chief Executives regarding developments and issues affecting Commissioners and Forces.
- External Quality Assessor regarding key learnings from External Quality Assessments following the introduction of the Global Internal Audit Standards.
- HMICFRS regarding the current PEEL framework and early learnings from assessments completed to date.
- Metropolitan Police Service regarding change programmes within the Met and managing organisational change programmes.
- Government Internal Audit Agency regarding the use of data analytics and gaining wider insights and assurance.

Speakers included:

- Louise Clayton (Chief Executive, Office of the Police, Fire & Crime Commissioner for Staffordshire
- Jonathan Jardine (Chief Executive, Office of the Police & Crime Commissioner for West Midlands)
- Diana Melville (Governance Advisor, CIPFA)
- Steve Smith and Shakie Kawuyu (IT Specialists, RSM UK)
- Mike Webb (Chief Assurance Officer, New Zealand Police)
- John Chesshire (External Quality Assessor, JC Audit Training Ltd)
- Simon Gawthorpe (Deputy Portfolio Director, HMICFRS)
- Carl Galvin (Deputy Assistant Commissioner, Metropolitan Police Service)
- Ann Brook (Director of Knowledge & Learning, Chartered Institute of Internal Auditors)
- Lynn Joyce (Head of Internal Audit, West Midlands Police)
- David Goody (Data Analytics Specialist, Government Internal Audit Agency)

Police Audit Group Conference 2026

Five Messages for Audit Committees

1 **Governance Transition**

Police reform creates risks around:

- Accountability
- Leadership continuity
- Collaborations
- Systems, data & financial transfer

2 **Demand & Performance**

HMICFRS themes connect:

- governance grip
- Investigations
- Safeguarding & vulnerability
- Workforce & supervision

3 **Financial resilience & VfM**

CIPFA expects stronger committee scrutiny of:

- Sustainability
- value for money
- governance, risk and internal control

4 **Technology & AI**

Committees need assurance over:

- Information assets
- unofficial use of AI
- Data security & protection
- Human oversight, explainability & logging
- Suppliers & Third-Parties

5 **Learning & Culture**

A policy can comply while the organisation still fails.

Assurance must examine:

- Behaviour
- Response
- Recovery and improvement.

Priority Assurance Requests

- Police Reform & Governance Transition Readiness.
- Demand, Performance & Workforce Root Causes.
- Financial Resilience & Value for Money.
- AI, Cyber, Third-Party & Organisational Resilience.
- Culture, Behaviour & Lessons Learnt.

Police Audit Group Conference 2026

What Committees should ask for in 2027

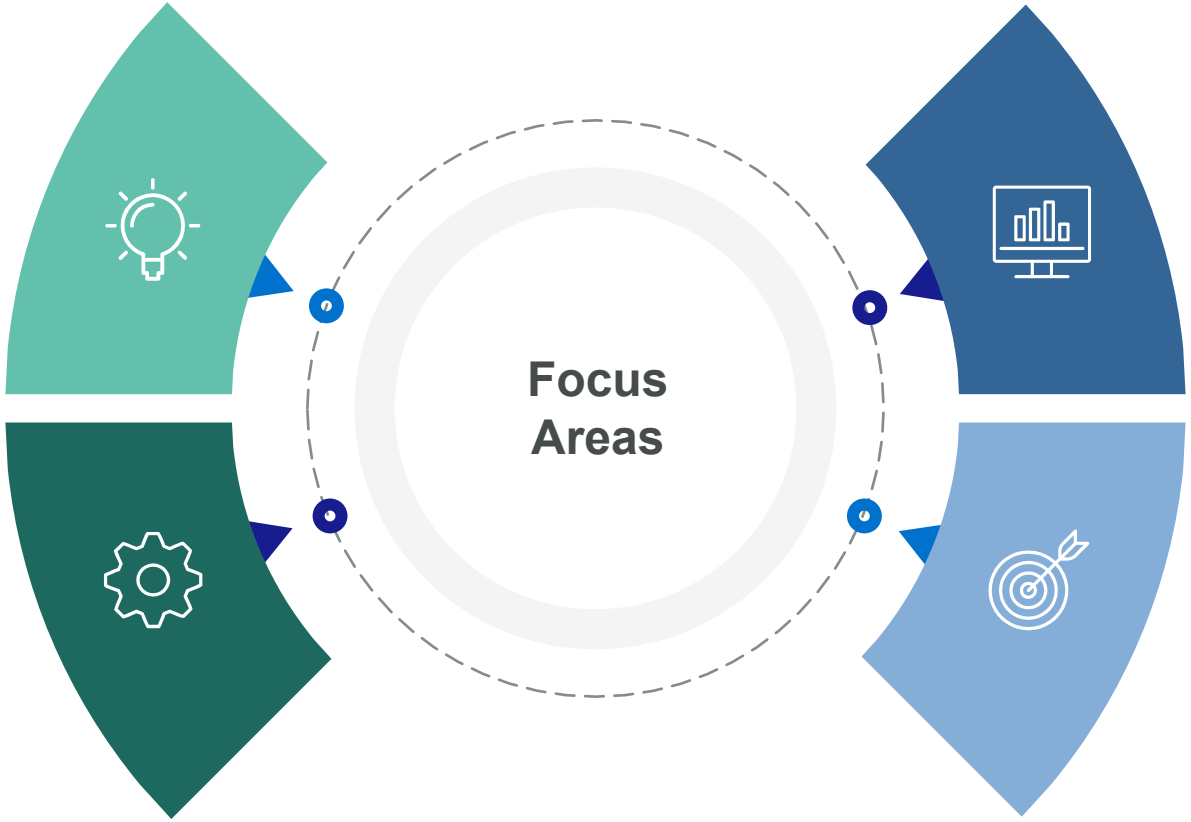
Demand & Governance

HMICFRS will focus on if the Force understands the causes of demand? Do they use data effectively? Is there a clear governance grip, accountability and performance oversight?

Operational Quality

HMICFRS will focus on several quality markers, including:

- Investigation quality & supervision.
- Safeguarding & vulnerability (inc. repeat callers).
- Workforce capacity & neighbourhood policing.



Committee Effectiveness

CIPFA expects committees to have assed their maturity, membership, skills, impact and relationship with the AGS and wider assurance framework.

Resilience & Value for Money

CIPFA expects reporting to committees to enable scrutiny of the following areas :

- financial sustainability & value for money.
- risk & internal control.

without drawing the committee into executive budget management.

Forvis Mazars

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Statement of Responsibility

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

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

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

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

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

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The Joint Audit Findings (ISA 260) Report for Northamptonshire Police, Fire and Crime Commissioner and Northamptonshire Chief Constable

Year ended 31 March 2026

24 November 2026

Grant Thornton

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24 November 2026

Dear Police, Fire and Crime Commissioner and Chief Constable

Joint Audit Findings for the year ended 31 March 2026

This Joint Audit Findings Report presents the observations arising from the audit that are significant to yourselves as those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

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 expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. 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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We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at transparency-report-2025-.pdf (grantthornton.co.uk).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Laurelin Griffiths

Director
For Grant Thornton UK LLP

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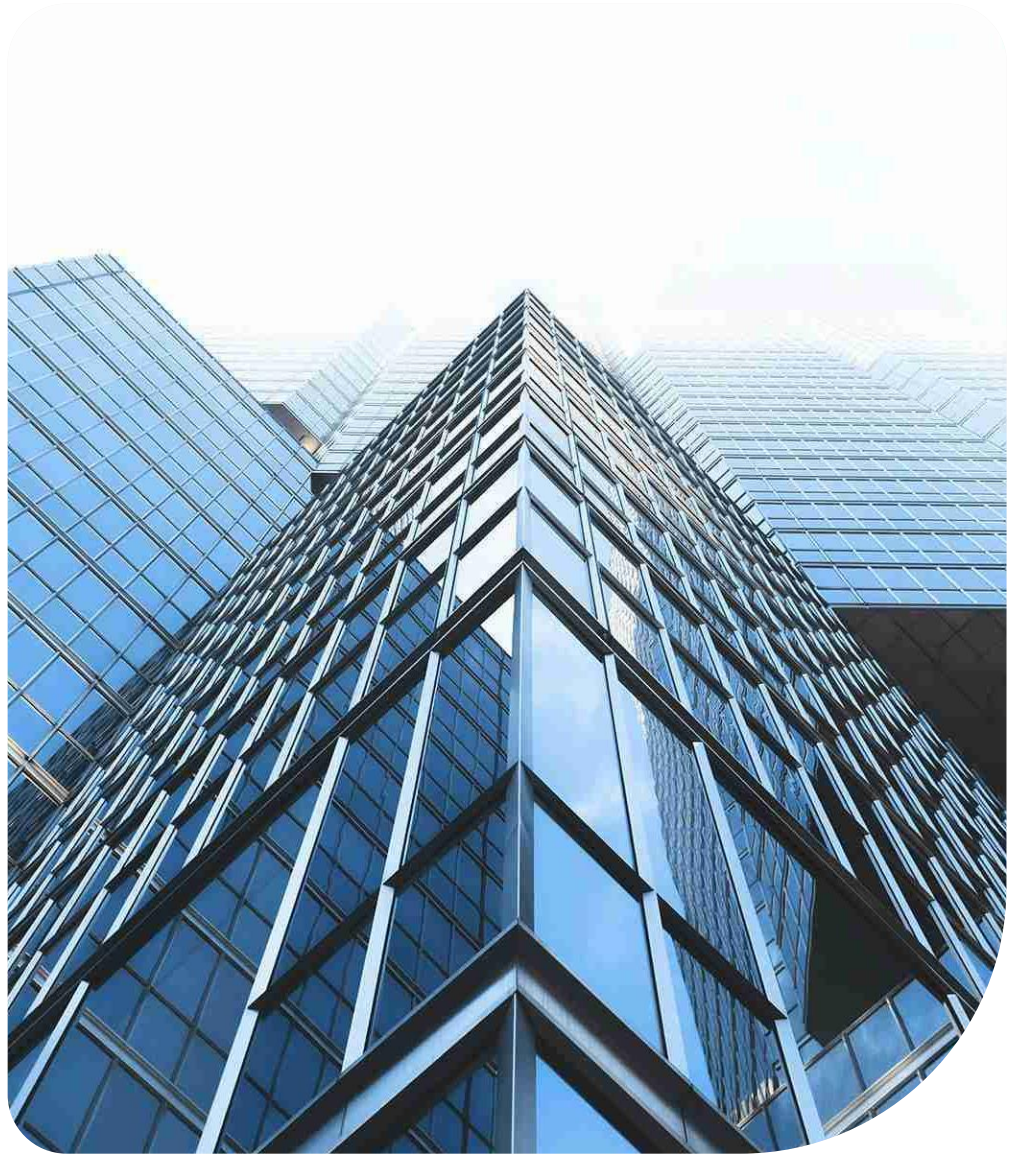

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Headlines

This table summarises the key findings and other matters arising from the statutory audits of Northamptonshire Police, Fire and Crime Commissioner (the 'PFCC') and Northamptonshire Chief Constable and the preparation of the PFCC's and Chief Constable's financial statements for the year ended 31 March 2026 for those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion the financial statements:

- give a true and fair view of the financial positions of the PFCC, Group and Chief Constable's income and expenditure for the year
- have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with each set of audited financial statements (including the Annual Governance Statement (AGS) and Narrative Report) is materially consistent with the financial statements or our knowledge obtained in the audit or otherwise whether this information appears to be materially misstated.

Our audit work was completed remotely during July-October. Our findings are summarised on pages 12 to 21. We have not identified any adjustments to the financial statements of the Chief Constable that impact on the Chief Constable's Comprehensive Income and Expenditure Statement. We have identified two adjustments to the financial statements of the PFCC, however there was no impact on the PFCC's Comprehensive Income and Expenditure Statement and consequently there was no impact to the group's Comprehensive Income and Expenditure Statement. The adjustments also had no impact on the level of the PFCC, Group and Chief Constable's usable reserves.

We have raised recommendations for management set out on pages 29 to 30 and reported our follow up of prior year's recommendations on pages 31 to 32.

Our work is substantially complete, subject to the following outstanding matters;

- final quality reviews by the audit manager and engagement lead
- receipt of management representation letters
- review of the final sets of financial statements.

We have concluded that the other information to be published with the financial statements, is consistent with our knowledge of your organisations and the financial statements we have audited.

Subject to the outstanding items above, we anticipate being able to obtain sufficient appropriate audit evidence over the transactions and balances within the financial statements, with the exception of the Police Pension liability at 31 March 2025, due to a lack of assurance over the member data that underpins this valuation. Our anticipated opinion in relation to the Chief Constable's financial statements is a qualified "except for" opinion, on the basis that, except for the matter that we have not been able to gain assurance over the prior year police pension liability, the financial statements give a true and fair view. Out anticipated opinion on the PFCC and Group financial statements is also a qualified "except for" opinion for the same reason.

We anticipate issuing the auditors reports on 25 November 2026.

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Headlines (continued)

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Financial sustainability
- Governance
- Improving economy, efficiency and effectiveness.

We have completed our VFM work and our detailed commentary is set out in the separate Joint Auditor's Annual Report, which is presented alongside this report. We identified a significant weakness in the group's arrangements and so are not satisfied that the group has made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. Our findings are set out in the value for money arrangements section of this report (Section 3).

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Headlines (continued)

Statutory duties

The Local Audit and Accountability Act 2014 (the 'Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act
- to certify the closure of the audit.

We have completed the majority of our work required under the Code. However we cannot formally conclude the audits and issue audit certificates in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until we have not receive confirmation from the NAO that the group audit (Whole of Government Accounts) has been certified by the C&AG and that no further work is required to be undertaken in order to discharge the auditor's duties in relation to consolidation returns under paragraph 2.11 of the Code.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2026.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audits.

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Headlines (continued)

Regaining assurance

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

- For years ended 31 March 2025 by 27 February 2026
- For years ended 31 March 2026 by 31 January 2027
- For years ended 31 March 2027 by 30 November 2027

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

As a result, the PFCC and Chief Constable have received disclaimers of opinions for the financial statements for the 2021/22, 2022/23 and 2023/24 financial years. During the 2024/25 audit, we commenced a programme of work to enable us to regain sufficient assurance to return to issuing unqualified audit reports. Although we made good progress, we were not able to complete all of our planned procedures ahead of the 2024/25 backstop date of 27 February 2026. The limitations imposed by not having assurance on opening balances mean that for the PFCC we were unable to form an opinion on the 2024/25 financial statements, and for the CC we needed to modify our opinion on the 2024/25 financial statements.

We have continued this work alongside the 2025/26 audit process. We have identified two issues from this work which are included on page 16. Due to the issue relating to Police Pension Fund member data underpinning the actuarial valuations at Marh 2025, we are unable to issue unqualified audit reports for 2025/26 and expect to qualified "except for" reports.

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Group audit

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

The table below summarises our final group scoping, as well as the status of work on each component.

Component	Risk of material misstatement to the group	Scope (planning)	Scope (final)	Status	Comments
Northamptonshire Police, Fire and Crime Commissioner	Yes	Full audit	Full audit	G	Details of progress included in this report.
Northamptonshire Chief Constable	Yes	Full audit	Full audit	G	Details of progress included in this report.

R	Planned procedures are incomplete and/or significant issues have been identified that require resolution.
A	Planned procedures are ongoing/subject to review with no known significant issues.
G	Planned procedures are substantially complete with no significant issues outstanding.

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Our approach to materiality

As communicated in our Audit Plan dated 28 April 2026, we determined materiality at the planning stage as PFCC £4.5m, Chief Constable £5.8m and Group £6.2m, based on 2.5% of prior year gross expenditure. At year-end, we have reconsidered planning materiality based on the draft consolidated financial statements and have increased our materiality due to the increase in expenditure during the year.

A recap of our approach to determining materiality is set out below.

Basis for our determination of materiality

We have determined financial statement materiality based on a proportion of the gross expenditure of the group, the PFCC and the Chief Constable for the financial year. In the prior year we used the same benchmark.

Upon receipt of draft consolidated financial statements we have reassessed and revised our materiality levels for the increase in expenditure incurred during the year. Our revised materialities are PFCC £5.1m, Chief Constable £6.25m and Group £6.8m.

For our audit testing purposes we apply the lowest of these materialities, which is £5.1m (PY £4.1m), which equates to 2.5% of the PFCC's gross expenditure for the year.

Performance materiality

We have determined component performance materialities to be set at between £3.825m and £5.1m. For our audit testing we have applied the lowest of these, which is £3.825m, which equates to 75% of the PFCC's financial statements materiality.

Specific materiality

Due to the public interest in senior officer remuneration disclosures, we design our procedures to detect errors in specific accounts at a lower level of precision, which we have determined to be applicable for senior officer remuneration disclosures. We will apply materiality of £32,000 to the total senior officer remuneration, and this will be applied at an individual officer level.

Reporting threshold

We will report to you all misstatements identified in excess of £0.225m, in addition to any matters considered to be qualitatively material.

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Our approach to materiality

A summary of our approach to determining materiality is set out below.

	Group (£)	PFCC (£)	Chief Constable (£)	Qualitative factors considered
Materiality for the financial statements	6,800,000	5,100,000	6,250,000	Our materiality thresholds equate to approximately 2.5% of the gross operating costs for the group, the PFCC and the Chief Constable, respectively. This assessment reflects the fact that the group operates in a stable, publicly funded environment, and no significant control deficiencies have been identified in the prior year or in the course of our audit planning.
Performance materiality	5,100,000	3,825,000	4,687,500	Performance materiality has been set at 75% of financial statements materiality. This reflects our risk-assessed knowledge of potential for errors occurring. Performance materiality is used for the purposes of assessing the risks of material misstatement and determining the nature, timing, and extent of further audit procedures. This is the amount we set at less than materiality for the financial statements as a whole, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.
Specific materiality for senior officer remuneration	32,000 for all audit work			Due to the public interest in senior officer remuneration disclosures, we design our procedures to detect errors in specific accounts at a lower level of precision, which we have determined to be applicable for senior officer remuneration disclosures. We will apply headline materiality of 2.5% to the total senior officer remuneration, and this will be applied at an individual officer level.
Reporting threshold	225,000 for all audit work			The reporting threshold has been set at 5% of financial statements materiality.

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Overview of audit risks

The below table summarises the significant risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Other risks are, in the auditor's judgement, those where the risk of material misstatement is lower than that for a significant risk, but they are nonetheless an area of focus for our audit.

Risk title	Relates to	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work
Management override of controls	All	Significant	↔	✓	Low	G
Valuation of land and buildings	PFCC & Group	Significant	↔	×	High	G
Valuation of the gross pension fund liability	CC & Group	Significant	↔	×	High	G

↑ Assessed risk increase since Audit Plan
↔ Assessed risk consistent with Audit Plan
↓ Assessed risk decrease since Audit Plan

G Not likely to result in material adjustment or change to disclosures within the financial statements
A Potential to result in material adjustment or significant change to disclosures within the financial statements
R Likely to result in material adjustment or significant change to disclosures within the financial statements

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Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.	PFCC, CC & Group	We have: • evaluated the design and implementation of management's controls over journals • analysed the journals listing and determined the criteria for selecting high risk unusual journals • identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration • gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness and • reviewed accounting policies and any changes to those policies	In our testing of unusual journals, we have identified journals that have been approved by senior personnel. Therefore, we have rolled forward our recommendation from the prior year (page 32) that management look to improve processes to ensure senior personnel are not influencing the journals being posted. Our audit work has not identified any other issues in respect of management override of controls. We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements.

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Significant risks (continued)

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of land and buildings This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£75.099m as at 31 March 2026 draft accounts) and the sensitivity of the estimate to changes in key assumptions. The valuation also depends on the completeness and accuracy of source data such as floor areas and subjective inputs such as obsolescence factors. We therefore have identified that the accuracy of the key inputs and assumptions driving the valuation of land and buildings, and surplus assets, as a significant risk.	PFCC and Group	We have: • documented our understanding management's process and controls for the calculation of the estimate • evaluated the competence, capabilities and objectivity of management's expert • evaluated the consistency of the disclosure with the valuation report • evaluated the basis on which the valuations have been carried out • evaluated the information and assumptions used by the valuer • evaluated the accounting entries for the valuation • evaluated the reasonableness of the assumptions used to form the estimate • tested, on a sample basis, revaluations made during the year, agreeing key source data used such as floor areas and build costs to suitable independent evidence and confirming that the valuation methodology has been correctly applied; and • tested revaluations made during the year to see if they had been input correctly into the asset register.	The CIPFA Code has been updated for 2025/26 and requires land and buildings to be revalued every five years, supported by indexation in the intervening years. Our review of the PFCC's approach identified that all land and buildings have been revalued during the year, which is not in accordance with the requirements of the Code. This does not result in any misstatement within the financial statements, but we have included a recommendation on page 30 that going forward the requirements of the Code in relation to the revaluation of land and buildings are followed. Our testing of the revaluations on land and buildings identified that the incorrect floor area had been used in the revaluation of one right of use asset. A revised revaluation has been obtained and the value has decreased by £2.619m. No other issues have been identified. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements

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Significant risks (continued)

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of gross pension liability for LGPS and Police Pension Schemes The Chief Constable's gross pension liability, made up of both the Local Government Pension Scheme (LGPS) and Police Pension Scheme (PPS), as reflected in its balance sheet, represents a significant estimate in the financial statements. The methods applied in the calculation of the IAS 19 estimates are routine and commonly applied by all actuarial firms in line with the requirements set out in the Code of practice for local government accounting (the applicable financial reporting framework). The net pension liability is considered a significant estimate due to the size of the numbers involved (£931.67m at 31 March 2026 draft accounts) and sensitivity of the estimate to changes in the key assumptions. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. With regard to these assumptions, we have therefore identified the valuation of the gross liability as a significant risk.	Chief Constable and Group	We have: • updated our understanding of the processes and controls put in place by management to ensure that the pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluated the instructions issued by management to their management experts (the actuaries for the LGPS and PPS) for this estimate and the scope of the actuaries' work; • assessed the competence, capabilities and objectivity of the actuaries who carried out the pension fund valuations; • assessed the accuracy and completeness of the information provided to the actuaries to estimate the liabilities; • evaluated the consistency of the disclosure with the actuarial reports; • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • obtained assurances from the pension fund auditor of the Northamptonshire Pension Fund on the underlying data shared by the fund to the actuary which has been used in the calculation of this estimate.	Our audit work has not identified any issues in respect of valuation of the pension liability for either the LGPS or Police Pension Schemes. We have also reviewed the IAS19 assurances from the auditor of the Northamptonshire Pension Fund and no issues have been identified. We have identified minor disclosure amendments that affect both the Chief Constable's and PFCC's accounts. Details of these amendments can be found on pages 23 and 26 respectively.

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Other areas impacting the audit

This section provides commentary on new issues and risks which were identified during the course of the audit that were not previously communicated in the Audit Plan.

Issue	Commentary	Conclusion
Capital Adjustment Account / Revaluation Reserve Prior Period Adjustment	As part of our regaining assurance work we identified that the historic cost depreciation adjustment between the Capital Adjustment Account (CAA) and the Revaluation Reserve (RR) has not been made for a number of years. In addition, there were issues noted with the posting of revaluation adjustments in previous years which have led to further misstatements of these reserves. Management have undertaken a review of this issue and have identified that an adjustment of £9.989m is required to correct the balances on the CAA and the RR at 31 March 2026. There is no impact on the PFCC's General Fund balance. Of this adjustment, £9.256m relates to misstatements in previous years. As this is a material balance, a prior period adjustment (PPA) is required.	Management have undertaken a prior period adjustment for this issue. We have reviewed the working to support this adjustment. As part of this work we identified the following issues: • Incorrect historic cost information remains in the FAR re Darby House (the asset previously identified as having issues with the treatment of its revaluations). We are satisfied that this does not impact on the financial statements. We have reviewed the FAR and have not identified any other assets where there is any indicator of a similar issue. • Errors have been identified within management's workings, where incorrect values were used in places. This results in an error in the PPA processed, and the RR/CAA balances at each year-end. The RR is understated, and the CAA overstated by £1,201k, £3,842k and £1,258k at the years ended 31 March 2024, 2025 and 2026 respectively. We have included this as an unadjusted misstatement (see page 25).
Pension Member Data Police Pension Scheme	As part of our regaining assurance work we have undertaken testing on the member data submitted to the actuary that underpinned the 2020 quadrennial valuation, which covers the IAS19 pension valuations for the previous four financial years. As part of this testing we identified one member who had been incorrectly classified as active when they should have been recorded as deferred. As a result we have had to undertake additional testing on the member data. Our extended testing of member data used identified an additional fail.	We are unable to gain sufficient assurance over the data that underpins the 2020 quadrennial valuation. We will report this in our auditor's report. The error identified does not indicate a risk of material misstatement in the valuation at 31 March 2026. From 2025/26 the IAS19 valuation of the Police Pension Schemes were based on the 2024 quadrennial valuation. Equivalent testing of the underlying data for this valuation did not identify issues.

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Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas.

			ITGC control area rating			
IT application	Level of assessment performed	Overall ITGC rating	Security management	Technology acquisition, development and maintenance	Technology infrastructure	Related significant risks/other risks
Unit 4 Agresso	ITGC assessment (design effectiveness and implementation only)	G	G	G	G	Management override of controls

Assessment:

- R - Significant deficiencies identified in IT controls relevant to the audit of financial statements
- A - Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- G - IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- B - Not in scope for assessment

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Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Police, Fire and Crime Commissioner and Chief Constable, and the Joint Independent Audit Committee. We have not been made aware of any incidents in the period and no issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed
Matters in relation to laws and regulations	We are aware that on 11 November 2025, the Chief Constable was found guilty of contempt of court. You have not made us aware of any other significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	Letters of representation will be requested from both the PFCC and Chief Constable upon completion of our work.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the PFCC's banking and treasury partners. This permission was granted and the requests were sent.
Disclosures	Our review found no material omissions in the financial statements
Audit evidence and explanations	All information and explanations requested from management was provided.
Significant difficulties	No significant difficulties have been noted.

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Other responsibilities

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities. • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the PFCC and Chief Constable's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the PFCC and Chief Constable meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the PFCC and Chief Constable and the environment in which they operates • the PFCC and Chief Constable's financial reporting framework • the PFCC and Chief Constable's system of internal control for identifying events or conditions relevant to going concern • management's going concern assessment. On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified for either the PFCC or the Chief Constable • management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Narrative Reports and Annual Governance Statements), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified. We plan to issue unmodified opinions in this respect.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit • if we have applied any of our statutory powers or duties • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. Our work on value for money has identified one significant weaknesses see page 33. We have nothing else to report in this regard.

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Other responsibilities

Issue	Commentary
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Note that work is not expected to be required as the Group is not expected to exceed the threshold.
Certification of the closure of the audit	We intend to delay the certification of the closure of the 2025/26 audits of Northamptonshire Police, Fire and Crime Commissioner and Northamptonshire Chief Constable in the audit reports as confirmation has not been received from the NAO that the group audit (Whole of Government Accounts) has been certified by the C&AG and therefore no further work is required to be undertaken in order to discharge the auditor's duties in relation to consolidation returns under paragraph 2.11 of the Code.

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Audit adjustments – Chief Constable

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

No adjusted misstatements have been identified at the date of issuing our report. We will provide an update to Management and those charged with governance should any issues be identified from the remaining testing.

Impact of unadjusted misstatements

No unadjusted misstatements have been identified at the date of issuing our report. We will provide an update to Management and the those charged with governance should any issues be identified from the remaining testing.

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Audit adjustments – Chief Constable

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Note 37 - Pension Schemes Accounted for as Defined Contribution Schemes	As per paragraph 6.4.3.42 of the CIPFA Code, the Authority is required to disclose the following: - information regarding the maturity profile of the defined benefit obligation, including the weighted average duration of the obligation or equivalent information. - the expected employer contributions to the Local Government Pension Scheme and Police Pension Scheme for the next annual reporting period These disclosures are missing from the Chief Constable draft financial statements for both the Local Government Pension Scheme and the Police Pension Scheme. In addition the date of last triennial valuation for the Local Government Pension Scheme was reported as 31 March 2023, instead of the latest date of 31 March 2025.	✓
Throughout	A number of typographical errors have been identified throughout the financial statements.	✓

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Audit adjustments – PFCC

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below, along with the impact on the key statements.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on general fund £'000
Right of Use Assets – Campbell Square Our testing of the revaluations of right of use assets identified that for the revaluation of Campbell Square (£8.252m) included parts of the building that were not in use by the Authority. We have received a revised valuation for the report from the Valuer. The revised value is £5.633m	Dr Surplus / Deficit on Revaluation of Non-Current Assets £2,619 (reversed out through the MIRS to unusable reserves)	Cr Right of Use Assets £2,619	
Historical Depreciation Adjustment Paragraph 4.1.3.2 of CIPFA Code requires, for revalued assets, a transfer between the revaluation reserve and capital adjustment account for the difference between the depreciation based on the revalued carrying amount of the asset and the depreciation based on the asset's historic cost. Our regaining assurance work identified that this transfer has not been occurring for a number of years. In addition, there were issues noted with the posting of revaluation adjustments in previous years which have led to further misstatements of these reserves. Elements of this correction will require processing as a prior period adjustment. This is a technical accounting adjustment and there is no impact on the PFCC's general fund balance.		Dr Revaluation Reserve £9,989 Cr Capital Adjustment Account £9,989 (Includes 9,256 recognised as a PPA in the comparatives)	
Overall impact - PFCC	£2,619	(£2,619)	0
Overall impact - Group	£2,619	(£2,619)	0

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Audit adjustments – PFCC

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the audit which have not been made within the final set of financial statements. Those charged with governance are required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on general fund £'000	Reason for not adjusting
Prior Period Adjustment We have identified the following issues from our review of the proposed prior period adjustment: • Incorrect historic cost information remains in the FAR re Darby House. We have reviewed the FAR and have not identified any other assets where there is any indicator of a similar issue. • Errors have been identified within management's workings, where incorrect values were used in places. This results in an error in the PPA processed, and the RR/CAA balances at each year-end. The RR is understated, and the CAA overstated by £1,201k, £3,842k and £1,258k at the years ended 31 March 2024, 2025 and 2026 respectively.		Dr Capital Adjustment Account £1,258 Cr Revaluation Reserve (£1,258)		Not material

Continued on next page

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Audit adjustments – PFCC

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on general fund £'000	Reason for not adjusting
PPE valuations In our testing of the accounting treatment of PPE revaluations, we identified that capital additions of £1.009m have been accounted for post revaluation. As the relevant assets have been valued at current value at 31 March 2026, the assets are overstated by this amount, and the relevant assets should be recorded at current value in the financial statements.	Dr Surplus / Deficit on Revaluation of Non-Current Assets £1,009 (reversed out through the MIRS to unusable reserves)	Cr Property Plant & Equipment £1,009		Not material
Right of Use valuations Our testing of right of use asset valuations identified a difference between our recalculation of the valuation of Campbell Square and valuers valuation.		Dr Revaluation Reserve £254 Cr Property, Plant and Equipment (£254)		Estimated difference which is not material
Short-Term Creditors Our testing identified that an underclaim of Police Pension top up grant in prior years from the home office recognised as a debtor should have been netted off against the creditor balance held for this grant due to an overpayment received in 2025/26. The correct accounting treatment would have been to net off these two balances. Therefore both the debtors and creditors balances are overstated by £1.647m		Dr Creditors £1,647 Cr Debtors £1,647		Not material
Overall impact of current year unadjusted misstatements – PFCC	£1,009	(£1,009)	0	
Overall impact of current year unadjusted misstatements – Group	£1,009	(£1,009)	0	

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Audit adjustments – PFCC

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Cashflow Statement and Note 35 Cash Flow from Financing and Investment Activities	As per paragraph 4.2.2.68 of the CIPFA Code, the Authority is required to classify the cash payments relating to the principal portion of the lease liability within the financing activities line in the Cash Flow Statement. Following our review of Note 35 and the relevant supporting WP, we noted that only repayments of short and long term borrowings had been included, whilst the principal repayments of short and long term lease liabilities (£658k) had not been included. As a result the Adjustment to net surplus/deficit on the provision of services for non-cash movements and the Financing Activities lines in the Cash Flow Statement have been updated.	✓
Note 4 – Officers' Remuneration	The table for the number of employees whose remuneration was paid in year, only included CC staff under the 'Group Staff' column, instead of both CC and PFCC staff.	✓
Note 36 – Termination Benefits	The note has been updated to state that all exit packages relate to the CC and not the PFCC	✓
Note 37 - Pension Schemes Accounted for as Defined Contribution Schemes	As per paragraph 6.4.3.42 of the CIPFA Code, the Authority is required to disclose the following: - information regarding the maturity profile of the defined benefit obligation, including the weighted average duration of the obligation or equivalent information. - the expected employer contributions to the Local Government Pension Scheme and Police Pension Scheme for the next annual reporting period. These disclosures are missing from the PFCC draft financial statements for both the Local Government Pension Scheme and the Police Pension Scheme. The date of last triennial valuation for the Local Government Pension Scheme was also incorrect and should updated to 31 March 2025. In addition our review of the disclosures identified that the estimated 2025/26 pension scheme contributions for both the Local Government Pension Scheme and Police Pension Scheme were incorrect and required updating to match the actuarial reports.	✓

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Audit adjustments – PFCC

Misclassification and disclosure changes (cont)

Disclosure	Misclassification or change identified	Adjusted?
Note 38 – Financial Instruments	We identified that the fair value of borrowings has not been updated appropriately within the Fair Value Hierarchy disclosure within the note. A value of £17.601m should be included instead of £18.171m.	✓
Note 38 – Financial Instruments	We noted that the 25/26 fair value of borrowings has been incorrectly disclosed as nil within the Borrowings breakdown table within Note 38. The updated version of the accounts provided by management still shows the carrying and fair values of the loans as £22.540m and £18.171m respectively, rather than £22.200m and £17.601m.	✓
Note 39 – Joint Operations & Associate Entities	The cash balance of £555k agreed to the external bank confirmations that is included in the Joint Operations Balance Sheet, has been incorrectly presented as short term Creditors, rather than Cash and Cash Equivalents. We also noted several other minor variances upon reconciling the disclosures within the note against supporting workings and trial balances extracts.	✓
Throughout	A number of typographical errors have been identified throughout the financial statements.	✓
Annual Governance Statement	The annual governance statement has been updated for the following issues. 1. The findings/recommendations from the ongoing reviews after court of appeal ruling has been omitted. 2. The date of the signature on the AGS (Collaboration) has been updated to include the correct date of signing.	✓

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Impact of unadjusted misstatements in the prior year - PFCC

The table below provides details of misstatements identified during the prior year audit which were not adjusted for within the final set of financial statements for 2024/25, and the resulting impact upon the 2025/26 financial statements. We also present the cumulative impact of both prior year and current year unadjusted misstatements on the 2025/26 financial statements. . Those charged with governance are required to approve management's proposed treatment of all items recorded within the table below.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on general fund £'000	Reason for not adjusting
PPE valuations In our testing of the accounting treatment of PPE revaluations, we identified that capital additions of £0.71m have been accounted for post revaluation. As the relevant assets have been valued at current value 31 March 2025, the assets are overstated by this amount, and the relevant assets should be recorded at current value in the financial statements.		There is no impact on 2025/26 as all assets have been revalued during the year		Not material and no impact on the general fund
Impact of prior year unadjusted misstatements on the current year's financial statements	0	0	0	
Cumulative impact of prior year and current year unadjusted misstatements on 2025/26 PFCC financial statements	£1,009	(£1,009)	0	
Overall impact on group financial statements	£1,009	(£1,009)	0	

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Action plan – Chief Constable

We set out here our recommendations for the Chief Constable which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
● Low	Supporting Evidence for Expense Claims Our sample of operating expenditure included a number of items relating to expense claims. We identified that 8 of the 32 individual expense claims selected were not supported by VAT receipts. These unsupported claims totalled £285.52. From a review of the Authority's expense policy these claims do not require supervisor approval and were auto approved by the Authority's expense system prior to payment. There is no requirement within the system for receipts to be uploaded prior to submission / approval.	The Authority should ensure that all expense claim are supported by an appropriate receipt prior to approval for payment. **Management response** Unfortunately, we are not able to turn on mandatory receipting within the system & as such, we cannot assure that every expense at the time of input has a receipt, therefore, there is also the possibility that some receipts may be lost between inputting and review. We will continue to review and audit on a statistical basis and to address any non compliance through the audit process & push for the system to be able to mandate receipts for every claim.

Key

- ● High – Significant impact on control system and/or financial statements
- ● Medium – Limited impact on control system and/or financial statements
- ● Low – Best practice for control systems and financial statements

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Action plan – PFCC

We set out here our recommendations for the PFCC which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
● Medium	Property valuations The CIPFA Code has been updated for 2025/26 and requires land and buildings to be revalued at least every five years, supported by indexation in the intervening years. Our review of the PFCC approach identified that all land and buildings have been revaluation during the year, which is not in accordance with the requirements of the Code.	We recommend that the Authority follows the requirements of the CIPFA code and revalues its assets at least every five years and adopts an indexation approach in the intervening years. **Management response** We maintain that full annual valuations would be preferable given the size of the organisation but respect the need to be compliant with Code requirements and will move to the new approach forthwith.

Key

- ● High – Significant impact on control system and/or financial statements
- ● Medium – Limited impact on control system and/or financial statements
- ● Low – Best practice for control systems and financial statements

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Follow up of prior year recommendations – Group

We identified the following issues in the audit of the group's 2024/25 financial statements, which resulted in three recommendations being reported in our 2024/25 Audit Findings Report. Two of the three recommendations are still to be actioned.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	**Right of Use Assets – cost of restoration** We undertook testing on the accuracy of right of use asset calculations on transition to IFRS 16. We identified instances where the costs of restoration for an associated asset, was estimated. We challenged management to provide evidence to support the estimate and we identified a lack of documented evidence to corroborate the estimates of the costs.	Our review of right of use asset calculations in 2025/26 did not identify this issue.
X	**Approval process for journals not working correctly** Journals require two separate individuals to approve. However, we identified an instance of a journal not requiring a second approval. We also identified instances of a senior officer approving journals. As a second approval is required, this is not a deficiency, however it could become one if a journal can be posted without a second approval as in the instance identified. We recommended that the Group identify why the journal was able to avoid the usual approval processes and whether this has happened elsewhere.	We have identified journal postings which had been approved by a senior officer. We do not deem it appropriate for senior officers to approve journals given the increased risk of management override of control. We continue to recommend that journal controls are amended to avoid this occurrence.

Assessment

✓ Action completed

X Not yet addressed

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Follow up of prior year recommendations – Group

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
X	**Understatement of accrual** We identified a number of payments which were not accrued for correctly. We also identified that finance team members were not aware of there being a de minimis level policy. We recommended that the Group improve their closedown processes to ensure all expenditure items related to the financial statements year are identified and correctly accounted for. Finance officers responsible for accruals should be reminded of their responsibilities in this area. We also recommend that finance staff are reminded of the de minimis policy for accruals.	We have completed testing on payments made after year end, and invoices received after year end, to assess if the items selected for testing have been accrued for appropriately. We have identified further instances of expenditure not accrued for in 2025/26. These instances were trivial but above the Group's accruals threshold. We continue to recommend that the Group improve their closedown processes to ensure all expenditure items related to the financial statements year are identified and correctly accounted for. Finance officers responsible for accruals should be reminded of their responsibilities in this area.

Assessment

✓ Action completed

X Not yet addressed

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Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2026

The National Audit Office issued its latest Value for Money guidance to auditors in March 2026. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Additionally , the Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by 30 November each year from 2025-26. Our draft AAR accompanies this audit findings report.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.



Financial sustainability

How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Governance

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



Improving economy, efficiency and effectiveness

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

In undertaking this work we have identified a significant weaknesses in arrangements. Our Joint Auditor's Annual Report accompanies this audit findings report.

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Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers). In this context, there are no independence matters that we would like to report to you.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies and the Terms of Appointment and further guidance issued by the Public Sector Audit Appointments (PSAA)

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

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

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Following this consideration we can confirm that we are independent and are able to express an objective opinion on the financial statements. In making the above judgement, we have also been mindful of the quantum of non-audit fees compared to audit fees disclosed in the financial statements and estimated for the current year.

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Fees and non-audit services

The table below sets out the total fees for audit. No non-audit or audited related services have been undertaken for the group.

Audit fees	PFCC	Chief Constable
Scale fee	£100,663	£55,541
Jointly Controlled Operations – Fee Variation	£8,279	-
Rebuilding Assurance – Fee Variation	£10,080	£4,302
IFRIC 14 – Fee Variation	£1,500	£1,500
Total audit fees (excluding VAT)	**£120,522**	**£61,343**

The above fees are exclusive of VAT.
The fees in the financial statements are the scale fees and do not include the proposed fee variations detailed above.

This covers all services provided by us and our network to the group/PFCC/Chief Constable, senior officers , senior management and its affiliates, that may reasonably be thought to bear on our integrity, objectivity or independence.

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Appendices

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A. Communication of audit matters with those charged with governance

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

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A. Communication of audit matters with those charged with governance

Our communication plan	Joint Audit Plan	Joint Audit Findings
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●
Expected modifications to the auditor's report, or emphasis of matter		●

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

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

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

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

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the senior officers and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.

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Grant Thornton

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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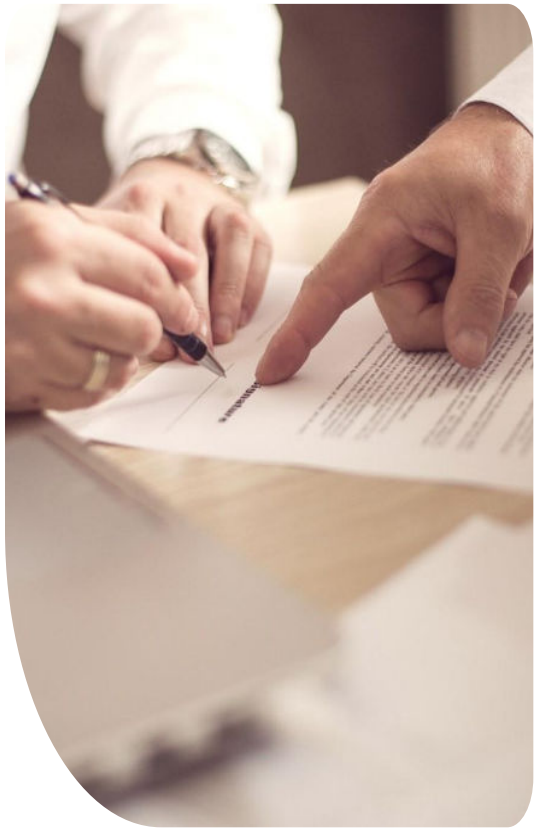
Executive summary – auditor's other responsibilities

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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Audit Findings for Northamptonshire Commissioner Fire and Rescue Authority

Year ended 31 March 2026

24 November 2026

Grant Thornton

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24 November 2026

Dear Police, Fire and Crime Commissioner

Audit Findings for Northamptonshire Commissioner Fire and Rescue Authority for the 31 March 2026

This Audit Findings presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process and confirmation of auditor independence, as required by International Standard on Auditing (UK) 260. Its contents have been discussed with management.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

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 expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. 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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We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at transparency-report-2025-.pdf (grantthornton.co.uk).

We would like to take this opportunity to record our appreciation for the kind assistance provided by the finance team and other staff during our audit.

Laurelin Griffiths

Director
For Grant Thornton UK LLP

Chartered Accountants

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Headlines

This page and the following summarises the key findings and other matters arising from the statutory audit of Northamptonshire Commissioner Fire and Rescue Authority (the 'Authority') and the preparation of the Authority's financial statements for the year ended 31 March 2026 for the attention of those charged with governance.

Financial statements

Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to report whether, in our opinion, the Authority's financial statements:

- give a true and fair view of the financial position of the Authority and Authority's income and expenditure for the year
- have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting and prepared in accordance with the Local Audit and Accountability Act 2014.

We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), Narrative Report, is materially consistent with the financial statements and with our knowledge obtained during the audit, or otherwise whether this information appears to be materially misstated.

Our audit work was completed during July-October as planned. Our findings are summarised on pages 17 to 19 of this report. We have identified one adjustment to the financial statements, which does not impact the Authority's Comprehensive Income and Expenditure Statement. There has been no impact on the level of the Authority's usable reserves.

We have also raised two recommendations for management, set out on page 20, and reported our follow up of prior year recommendation on page 21.

Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion, subject to the following outstanding matters:

- receipt of management representation letter; and
- review of the final sets of financial statements.

We have concluded that the other information to be published with the financial statements, including the Annual Governance Statement, is consistent with our knowledge of the Authority and with the audited financial statements.

Our anticipated financial statements audit report opinion will be unmodified. We anticipate issuing the auditors report on 25 November 2026.

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Headlines

Value for money (VFM) arrangements

Under the National Audit Office (NAO) Code of Audit Practice (the 'Code'), we are required to consider whether the Authority has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Auditors are required to report in more detail on the Authority's overall arrangements, as well as key recommendations on any significant weaknesses in arrangements identified during the audit.

Auditors are required to report their commentary on the Authority's arrangements under the following specified criteria:

- Governance
- Financial sustainability
- Improving economy, efficiency and effectiveness

We have completed our VFM work. A summary is provided on page 22, with detailed commentary in the separate Auditor's Annual Report presented alongside this report. We are satisfied that the Authority has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

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Headlines

Statutory duties

The Local Audit and Accountability Act 2014 (the 'Act') also requires us to:

- report to you if we have applied any of the additional powers and duties ascribed to us under the Act
- certify the closure of the audit.

We have completed the majority of our work required under the Code. However, we cannot formally conclude the audit and issue an audit certificate in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until confirmation has been received from the NAO that the group audit (Whole of Government Accounts) has been certified by the Comptroller and Audit General.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2026.

Significant matters

We did not encounter any significant difficulties or identify any significant matters arising during our audit.

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Our approach to materiality

A summary of our approach to determining materiality is set out below.

	Threshold	Qualitative factors considered
Materiality for the financial statements	£1,100,000	Our materiality threshold equates to approximately 2.5% of the prior year gross operating costs for the Authority. This assessment reflects the fact that the Authority operates in a stable, publicly funded environment, and no significant control deficiencies have been identified in the prior year or in the course of our audit planning.
Performance materiality	£825,000	Performance materiality has been set at 75% of financial statements materiality. This reflects our risk-assessed knowledge of potential for errors occurring. Performance materiality is used for the purposes of assessing the risks of material misstatement and determining the nature, timing, and extent of further audit procedures. This is the amount we set at less than materiality for the financial statements as a whole, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.
Specific materiality for senior officer remuneration	£10,000	Due to the public interest in senior officer remuneration disclosures, we design our procedures to detect errors in specific accounts at a lower level of precision, which we have determined to be applicable for senior officer remuneration disclosures. We applied headline materiality of 2.5% to the total senior officer remuneration, at an individual officer level.
Reporting threshold	£55,000	The reporting threshold has been set at 5% of financial statements materiality.

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Overview of audit risks

The below table summarises the significant risks discussed in more detail on the subsequent pages.

Significant risks are defined by ISAs (UK) as an identified risk of material misstatement for which the assessment of inherent risk is close to the upper end of the spectrum due to the degree to which risk factors affect the combination of the likelihood of a misstatement occurring and the magnitude of the potential misstatement if that misstatement occurs.

Other risks are, in the auditor's judgement, those where the risk of material misstatement is lower than that for a significant risk, but they are nonetheless an area of focus for our audit.

Risk title	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work
Management override of controls	Significant	↔	✓	Low	G
Valuation of land and buildings	Significant	↔	×	High	G
Valuation of the gross pension fund liability	Significant	↔	×	High	G

↑ Assessed risk increase since Audit Plan
↔ Assessed risk consistent with Audit Plan
↓ Assessed risk decrease since Audit Plan

G Not likely to result in material adjustment or change to disclosures within the financial statements
A Potential to result in material adjustment or significant change to disclosures within the financial statements
R Likely to result in material adjustment or significant change to disclosures within the financial statements

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Significant risks

Risk identified	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240, there is a non-rebuttable presumption that the risk of management override of controls is present in all entities.	We have: • evaluated the design and implementation of management's controls over journals • analysed the journals listing and determined the criteria for selecting high risk unusual journals • identified and tested unusual journals made during the year and the accounts production stage for appropriateness and corroboration • gained an understanding of the accounting estimates and critical judgements applied by management and considered their reasonableness and • reviewed accounting policies and any changes to those policies	We have not identified any issues through our testing of unusual journals. Our audit work has not identified any issues in respect of management override of controls. We are satisfied that judgements made by management are appropriate and have been determined using consistent methodology. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements.

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Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of land and buildings This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£37.992m as at 31 March 2026 draft accounts) and the sensitivity of the estimate to changes in key assumptions. The valuation also depends on the completeness and accuracy of source data such as floor areas and subjective inputs such as obsolescence factors. We therefore have identified that the accuracy of the key inputs and assumptions driving the valuation of land and buildings, and surplus assets, as a significant risk.	We have: • documented our understanding management's process and controls for the calculation of the estimate • evaluated the competence, capabilities and objectivity of management's expert • evaluated the consistency of the disclosure with the valuation report • evaluated the basis on which the valuations have been carried out • evaluated the information and assumptions used by the valuer • evaluated the accounting entries for the valuation • evaluated the reasonableness of the assumptions used to form the estimate • tested, on a sample basis, revaluations made during the year, agreeing key source data used such as floor areas and build costs to suitable independent evidence and confirming that the valuation methodology has been correctly applied; and • tested revaluations made during the year to see if they had been input correctly into the asset register.	The CIPFA Code has been updated for 2025/26 and requires land and buildings to be revalued every five years, supported by indexation in the intervening years. Our review of the Authority's approach identified that all land and buildings have been revalued during the year, which is not in accordance with the requirements of the Code. This does not result in any misstatement within the financial statements, but we have included a recommendation on page 20 that going forward the requirements of the Code in relation to the revaluation of land and buildings are followed. We have noted no significant issues in relation to valuation of land and buildings. Having assessed management judgements and estimates individually and in aggregate we are satisfied that there is no material misstatement arising from management bias across the financial statements.

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Significant risks

Risk identified	Audit procedures performed	Key observations
Valuation of gross pension liability for LGPS and Fire Fighters Pension Schemes The Authority's gross pension liability, made up of both the Local Government Pension Scheme (LGPS) and Fire Fighters Pension Scheme (FFPS) represents a significant estimate in the financial statements. The gross pension liability is considered a significant estimate due to the size of the numbers involved and sensitivity of the estimate to changes in the key assumptions. A small change in the key assumptions (discount rate, inflation rate, salary increase and life expectancy) can have a significant impact on the estimated IAS 19 liability. With regard to these assumptions, we have therefore identified the valuation of the gross liability as a significant risk.	We have: • updated our understanding of the processes and controls put in place by management to ensure that the pension fund net liability is not materially misstated and evaluate the design of the associated controls; • evaluated the instructions issued by management to their management experts (the actuaries for the LGPS and FFPS) for this estimate and the scope of the actuaries' work; • assessed the competence, capabilities and objectivity of the actuaries who carried out the pension fund valuations; • assessed the accuracy and completeness of the information provided to the actuaries to estimate the liabilities; • evaluated the consistency of the disclosure with the actuarial reports; • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report; and • obtained assurances from the pension fund auditor of the Northamptonshire Pension Fund on the underlying data shared by the fund to the actuary which has been used in the calculation of this estimate.	Our audit work has not identified any issues in respect of valuation of the pension liability for either the LGPS or Fire Fighters Pension Schemes. We have received IAS19 assurances from the auditor of the Northamptonshire Pension Fund, which did not identify any issues. We have identified minor disclosure amendments and details of these amendments can be found on pages 18 and 19 respectively.

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Other findings – Information Technology

This section provides an overview of results from our assessment of the Information Technology (IT) environment and controls therein which included identifying risks from IT related business process controls relevant to the financial audit. This table below includes an overall IT General Control (ITGC) rating per IT application and details of the ratings assigned to individual control areas.

			ITGC control area rating			
	Level of assessment performed	Overall ITGC rating	Security management	Technology acquisition, development and maintenance	Technology infrastructure	Related significant risks/other risks
Unit 4 Agresso	ITGC assessment (design effectiveness and implementation only)	G	G	G	G	Management override of controls

Assessment:

- R - Significant deficiencies identified in IT controls relevant to the audit of financial statements
- A - Non-significant deficiencies identified in IT controls relevant to the audit of financial statements/significant deficiencies identified but with sufficient mitigation of relevant risk
- G - IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope
- B - Not in scope for assessment

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Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the Police, Fire and Crime Commissioner, and the Joint Independent Audit Committee. We have not been made aware of any incidents in the period, and no issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations, and we have not identified any incidences from our audit work.
Written representations	A letter of representation will be requested from management.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the to the Authority's banking and treasury partners. This permission was granted and the requests were sent.
Disclosures	Our review found no material omissions in the financial statements
Audit evidence and explanations	All information and explanations requested from management was provided.
Significant difficulties	No significant difficulties have been noted.

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Other responsibilities

Issue	Commentary
Going concern	In performing our work on going concern, we have had reference to Statement of Recommended Practice – Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom (Revised 2024). The Financial Reporting Council recognises that for particular sectors, it may be necessary to clarify how auditing standards are applied to an entity in a manner that is relevant and provides useful information to the users of financial statements in that sector. Practice Note 10 provides that clarification for audits of public sector bodies. Practice Note 10 sets out the following key principles for the consideration of going concern for public sector entities: • The use of the going concern basis of accounting is not a matter of significant focus of the auditor's time and resources because the applicable financial reporting frameworks envisage that the going concern basis for accounting will apply where the entity's services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist, and so a straightforward and standardised approach for the consideration of going concern will often be appropriate for public sector entities • For many public sector entities, the financial sustainability of the reporting entity and the services it provides is more likely to be of significant public interest than the application of the going concern basis of accounting. Our consideration of the Authority's financial sustainability is addressed by our value for money work, which is covered elsewhere in this report. Practice Note 10 states that if the financial reporting framework provides for the adoption of the going concern basis of accounting on the basis of the anticipated continuation of the provision of a service in the future, the auditor applies the continued provision of service approach set out in Practice Note 10. The financial reporting framework adopted by the Authority meets this criteria, and so we have applied the continued provision of service approach. In doing so, we have considered and evaluated: • the nature of the Authority and the environment in which it operates • the Authority's financial reporting framework • The Authority's system of internal control for identifying events or conditions relevant to going concern • management's going concern assessment. On the basis of this work, we have obtained sufficient appropriate audit evidence to enable us to conclude that: • a material uncertainty related to going concern has not been identified; and • management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Narrative Report and Annual Governance Statement), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. No inconsistencies have been identified. We plan to issue an unmodified opinion in this respect.
Matters on which we report by exception	We are required to report on matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit • if we have applied any of our statutory powers or duties • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. We have nothing to report in this regard.
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Note that work is not expected to be required as the Authority is not expected to exceed the threshold.
Certification of the closure of the audit	We intend to delay the certification of the closure of the 2025/26 audits of Northamptonshire Commissioner Fire and Rescue Authority in the audit reports as confirmation has not been received from the NAO that the group audit (Whole of Government Accounts) has been certified by the C&AG and therefore no further work is required to be undertaken in order to discharge the auditor's duties in relation to consolidation returns under paragraph 2.11 of the Code.

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Audit adjustments

We are required to report all non-trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

We have identified one misstatement that have been adjusted by management.

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on general fund £'000
Historical Depreciation Adjustment Paragraph 4.1.3.2 of CIPFA Code requires, for revalued assets, a transfer between the revaluation reserve and capital adjustment account for the difference between the depreciation based on the revalued carrying amount of the asset and the depreciation based on the asset's historic cost. The transfer has not been occurring for a number of years. This is a technical accounting adjustment and there is no impact on the Authority's General Fund balance.		Dr Revaluation Reserve 116 Cr Capital Adjustment Account (116)	
Overall impact	0	0	0

Impact of unadjusted misstatements

We have identified no misstatements that have not been adjusted by management. Any such misstatements would require the approval of those charged with governance.

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Audit adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

Disclosure	Misclassification or change identified	Adjusted?
Cashflow Statement and supporting notes	In Note 34 - Cash Flow from Operating Activities, the prior year comparatives do not cast appropriately (£7,029k) with the draft accounts disclosure stating a value of £2,733k.	✓
	As per paragraph 4.2.2.68 of the CIPFA Code, the Authority is required to classify the cash payments relating to the principal portion of the lease liability within the financing activities line in the Cash Flow Statement. Following our review of Note 35 the relevant supporting workings, we noted that only repayments of short- and long-term borrowings had been included, whilst the lease liability principal repayments had not been included in the calculation.	✓
	Line items as per the indirect method for adjust net surplus/deficit on the provision of services for non-cash movements, items included in the net surplus/deficit on the provision of services that are investing and financing activities and other receipts from investing activities are to be included.	✓
Note 37 - Pension Schemes Accounted for as Defined Contribution Schemes	As per paragraph 6.4.3.42 of the CIPFA Code, the Authority is required to disclose: - information regarding the maturity profile of the defined benefit obligation, including the weighted average duration of the obligation or equivalent information. - the expected employer contributions to the Local Government Pension Scheme and Fire Fighters Pension Scheme for the next annual reporting period. These disclosures are missing from the Authority's draft financial statements for both the Local Government Pension Scheme and the Fire Pension Scheme. In addition, Note 37.2 does not include narrative regarding the valuation approach to the Fire fighters pension scheme.	✓
Financial Instruments Note 38	The PWLB loan fair value for 2025/26 is overstated and should be amended from £3,922k to £1,922k, in Notes 38.4 and 38.5.	✓
Throughout	A number of other more minor amendments have been agreed to address typographical errors and to improve the clarity of the financial statements for the reader.	✓

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Action plan

We set out here our recommendations for the Authority which we have identified as a result of issues identified during our audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards

Assessment	Issue and risk	Recommendations
● Low	**Property valuations** The CIPFA Code has been updated for 2025/26 and requires land and buildings to be revalued at least every five years, supported by indexation in the intervening years. Our review of the Authority's approach identified that all land and buildings have been revaluation during the year, which is not in accordance with the requirements of the Code.	We recommend that the Authority follows the requirements of the CIPFA code and revalues its assets at least every five years and adopts an indexation approach in the intervening years. **Management Response** We maintain that full annual valuations would be preferable given the size of the organisation but respect the need to be compliant with Code requirements and will move to the new approach forthwith.
● Medium	**Other services expenditure** As part of our testing of expenditure we identified an item that related to the 2024/25 financial year, but which the Authority did not accrue for in that year. The cost was recognised as an expense upon receipt of the invoice on in April 2025. The value and recurring nature of the cost indicate that it would have been reasonable for an accrual to be made in the previous year, therefore we consider that this is indicative of a control deficiency in the Authority's year-end accruals processes.	We recommend that the Authority reviews and improves its procedures to identify and accrue for known or expected costs at each year end. **Management Response** We will take on board this recommendation and take appropriate action to improve procedures relating to year-end accruals.

Key
- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

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Action plan

Assessment	Issue and risk	Recommendations
Medium	**Capitalisation of Expenditure** As part of our testing property, plant and equipment additions we identified inappropriate capitalisation of subscriptions fees. A subsequent review of the population identified similar items capitalised in 2025/26 (£115k) and a total of potentially similar items included in the Fixed Asset Register (£268k).	We recommend that the Authority reviews it procedures for capitalising expenditure and the Fixed Asset Register to ensure that only items that meet the recognition criteria of the Code and IAS16 are capitalised. **Management Response** We will take on board this recommendation and take appropriate action to improve procedures relating to capitalisation of expenditure

Key
- High – Significant effect on control system and/or financial statements
- Medium – Limited impact on control system and/or financial statements
- Low – Best practice for control systems and financial statements

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Follow up of prior year recommendations

We identified the following issues in the audit of the Authority's 2024/25 financial statements, which resulted in two recommendations being reported in our 2024/25 Audit Findings Report. We are pleased to report that management have implemented our recommendation.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	**Journal authorisation** During our detailed testing of journal transactions we identified one journal where, although the poster and approver were different individuals according to the transaction details, the poster had been asked to post the transaction by the individual who then approved it. We recommended management to ensure appropriate segregation of duties exists and all journals should be approved by member of staff who was not involved in the journal's creation.	Our testing of journals posted in 2025/26 did not identify any further instances of this issue.
✓	**Undisclosed Interests** Our testing on related parties identified potential undisclosed directorships for multiple individuals. Although we are satisfied no transactions have taken place with the entities, there is a risk the declarations of interest forms are not accurate and complete. We recommend that once a year the Authority should undertake a completeness review of related parties and undertake searches on Companies House to identify undeclared directorships.	From work completed this year we are satisfied that this recommendation has been addressed.

Assessment

✓ Action completed

X Not yet addressed

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Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2026

The National Audit Office issued its latest Value for Money guidance to auditors in March 2026. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. Additionally, The Code requires auditors to share a draft of the Auditor's Annual Report (AAR) with those charged with governance by 30 November each year from 2025-26. Our AAR accompanies this audit findings report.

In undertaking our work, we are required to have regard to three specified reporting criteria. These are as set out below.

Governance

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

Financial sustainability

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

Improving economy, efficiency and effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services.

In undertaking this work we have not identified any significant weaknesses in arrangements.

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Independence considerations

Ethical Standards and ISA (UK) 260 require us to give you timely disclosure of all significant matters that may bear upon the integrity, objectivity and independence of the firm or covered persons (including its partners, senior managers, managers). In this context, there are no independence matters that we would like to report to you. We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Council's Ethical Standard

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies and the Terms of Appointment and further guidance issued by the Public Sector Audit Appointments (PSAA)

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

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

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention and consider that an objective reasonable and informed third party would take the same view. The firm and each covered person have complied with the Financial Reporting Council's Ethical Standard and confirm that we are independent and are able to express an objective opinion on the financial statements.

Following this consideration, we can confirm that we are independent and are able to express an objective opinion on the financial statements. In making the above judgement, we have also been mindful of the quantum of non-audit fees compared to audit fees disclosed in the financial statements and estimated for the current year.

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Fees and non-audit services

The table below sets out the total fees for audit. No non-audit or audited related services have been undertaken for the Authority.

Audit fees	£
Scale fee	108,886
IFRIC 14 – Fee Variation	3,000
Total	**111,886**

The above fees are exclusive of VAT.
The fees in the financial statements agree to the scale fee above.

This covers all services provided by us and our network to the Authority, its senior officers and its affiliates, and other services provided to other known connected parties that may reasonably be thought to bear on our integrity, objectivity or independence.

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Appendices

A. Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
• Respective responsibilities of auditor and management/those charged with governance	●	
• Overview of the planned scope and timing of the audit, form, timing and expected general content of communications including significant risks	●	
• Confirmation of independence and objectivity	●	●
• A statement that we have complied with relevant ethical requirements regarding independence. Relationships and other matters which might be thought to bear on independence. Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged. Details of safeguards applied to threats to independence	●	●
• Significant matters in relation to going concern	●	●
• Significant findings from the audit		●
• Significant matters and issue arising during the audit and written representations that have been sought		●
• Significant difficulties encountered during the audit		●
• Significant deficiencies in internal control identified during the audit		●
• Significant matters arising in connection with related parties		●

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A. Communication of audit matters with those charged with governance

Our communication plan	Audit Plan	Audit Findings
Identification or suspicion of fraud involving management and/or which results in material misstatement of the financial statements		●
Non-compliance with laws and regulations		●
Unadjusted misstatements and material disclosure omissions		●
Expected modifications to the auditor's report, or emphasis of matter		●

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

This document, the Audit Findings, outlines those key issues, findings and other matters arising from the audit, which we consider should be communicated in writing rather than orally, together with an explanation as to how these have been resolved.

Respective responsibilities

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

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

Distribution of this Audit Findings report

Whilst we seek to ensure our audit findings are distributed to those individuals charged with governance, as a minimum a requirement exists for our findings to be distributed to all the company directors and those members of senior management with significant operational and strategic responsibilities. We are grateful for your specific consideration and onward distribution of our report, to those charged with governance.

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Grant Thornton

Northamptonshire Commissioner Fire and Rescue Authority

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 Northamptonshire Commissioner Fire and Rescue Authority (the Authority) 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 Fire and Rescue Authority (the Authority) 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 Authority 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 13 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 Authority 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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Fire Governance – organisational change and risk



National Context

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. In 2017, PCCs were enabled to take on fire governance by the Policing and Crime Act 2017.

In PFCC areas, the PFCC is directly responsible for delivering statutory fire and rescue services, setting the Fire and Rescue Plan, agreeing the fire precept, managing the fire budget, and overseeing service performance. Those governance functions will transfer to a new body and Fire Services will operate under a new accountability model.



What we observed in 2025/26

Northamptonshire PFCC currently provides governance and oversight of Northamptonshire Fire and Rescue Service

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 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 Authority'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 weaknesses in arrangements identified; one improvement recommendation in relation to savings and one in relation to the need to update the Joint Estates Strategy.	No risks of significant weakness identified.	A	No significant weaknesses in arrangements identified. We have raised two improvement recommendations regarding the delivery of savings and slippage in the capital programme.
Governance	G	No significant weaknesses identified and no improvement recommendations raised.	No risks of significant weakness identified.	G	No significant weaknesses in arrangements identified and no improvement recommendations identified.
Improving economy, efficiency and effectiveness	A	No significant weaknesses in arrangements identified; one improvement recommendation raised re His Majesty's Inspectorate of Constabulary Fire and Rescue Services' (HMICFRS) identified areas .	No risks of significant weakness identified.	G	No significant weaknesses in arrangements identified; and no improvement recommendations identified

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 Authority's arrangements in respect of value for money.

Financial sustainability

The Authority reported a £0.4m overspend in 2025/26, mainly due to staffing and vehicle maintenance costs.

Budget gaps over the short and medium term are balanced through the use of ear marked reserves and identified savings. The Authority understands the financial risks faced into the future and is managing these by maintaining an appropriate level of General Fund Reserves. However due to the ongoing challenge we have retained the improvement recommendation in this area.

Capital programme delivery also remains a challenge, with significant underspend and ongoing project slippage. We have raised an improvement recommendation in this area.

See Pages 16-20.

Governance

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

Risk management processes are well defined and 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 2025/26.

Budget setting, monitoring and treasury management arrangements are clear and . decision-making is subject to scrutiny by the Police, Fire and Crime Panel. No significant governance or compliance breaches were reported during the year.

We have not raised any key or improvement recommendations during the year.

See pages 21-23.

Improving economy, efficiency and effectiveness

The Authority uses performance measures, benchmarking and data quality initiatives to support service performance and financial planning. It has made good progress addressing previous HMICFRS actions, with the cause of concern is now closed.

Partnership working is a key strategic priority and has been positively recognised by HMICFRS, particularly in fire prevention activities with Local Authorities, Children's Services and the Ambulance Service.

We noted that the Authority has strengthened its oversight and management of the vehicle maintenance contracts during the year following overspends which continue to be monitored.

We have not raised any key or improvement recommendations during the year.

See Pages 24-26.

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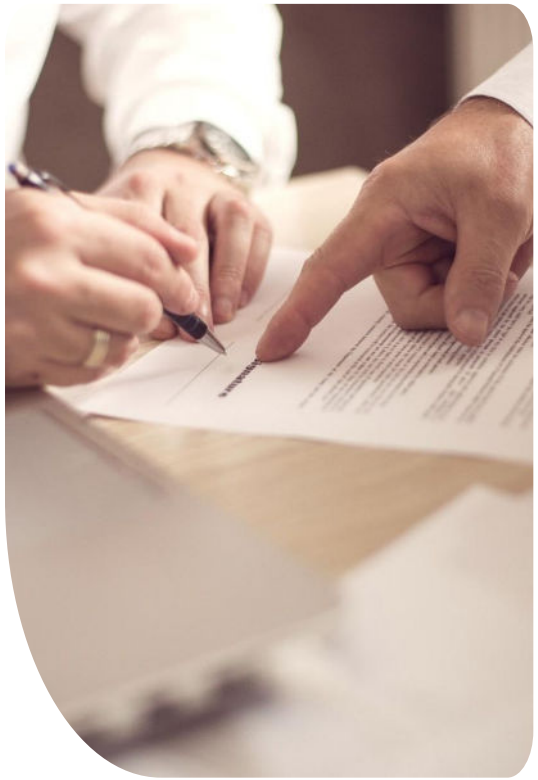
Executive summary – auditor's other responsibilities

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

Auditor's responsibility	2025/26 outcome
Opinion on the Financial Statements	Our audit of your financial statements is ongoing. We anticipate issuing an unqualified audit opinion in November 2026, following the approval of the financial statements by the PFCC as those charged with governance. 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 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 28 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 Authority's financial statements, and whether we have used any of the other powers available to us as the Authority's auditors.

Audit opinion on the financial statements

We expect to issue an unqualified opinion on the Authority's financial statements in November 2026.

The full opinion will be included in the Authority's Annual Report for 2025/26, which can be obtained from the Authority's website.

Grant Thornton provides an independent opinion on whether the Authority's financial statements:

- give a true and fair view of the financial position of the Authority 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 Authority in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

The Authority 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 Authority's Joint Independent Audit Committee on 2 December 2026. Requests for this Audit Findings Report should be directed to the Authority.

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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.



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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.

Northamptonshire Commissioner's Fire and Rescue Authority is the statutory governing authority responsible for overseeing fire and rescue services across Northamptonshire. The Authority operates under a Police, Fire and Crime Commissioner (PFCC) model. The PFCC sets the purpose, objectives, priorities and values and are responsible for the provision of an effective and efficient Fire and Rescue Service. Northamptonshire Fire and Rescue Service (the Service) carries out day-to-day operations, whilst the PFCC sets the strategic direction for the Service and is responsible for governance and oversight of the Service.

All Fire and Rescue Authorities 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. Fire and Rescue Authorities 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 Authority has 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 the Authority:	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	The Authority's outturn position for 2025/26 was an overspend of £0.4m equivalent to 1.2% of the net revenue budget. The Authority balanced its budget for 2026/27 with proposed savings of £1.7m and £0.2m use of earmarked reserves. No use of General Fund Reserves is planned. The General Fund Reserve is forecast at £2.2m at the end of the Medium-Term Financial Plan (MTFP) period, which is above the Authority's target of £2m. The 10% precept increase in 2026/27 using additional flexibility from the Government and the announcement of government grant figures for 3 years allows the Authority to plan its future budgets over a longer period. Budget pressures on staffing costs are likely to continue, reinforcing this.	G
plans to bridge its funding gaps and identify achievable savings	Required savings are removed from budget lines before the start of the year. In 2025/26 £1.5m of £1.7m was identified and deducted; under delivery being budget variations at year end. In its original budget preparations, the savings requirement for 2026/27 was £3.077m; however with the increase in precept this reduced to £1.7m. We note extensive consultation on the precept was undertaken. Over the medium term, the Authority has identified additional savings requirement of £0.9m with further budget gaps in 2028/29 and 2029/30 of £1.3m and £1.6m. We raised an improvement recommendation in our prior year Auditor's Annual Report for the Authority to 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. We have retained this improvement recommendation; further details can be found on the following pages on 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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Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	The budget and MTFP clearly align to the Community Risk Management Plan (CRMP) 2025–2030 which outlines the Fire Services approach to identifying and managing risk and the Safe and Sound Plan 2025-30 which is the PFCC's Public Safety Plan for Northamptonshire.	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	There are clear links between the Authority's budget and MTFP and other strategies such as workforce planning, joint digital and joint assets, sustainability and data strategies. In our previous year's Auditor's Annual Report we raised an improvement recommendation to ensure the Joint Estates Strategy is updated to reflect current priorities to ensure it remains fit for purpose. This has now been completed and the Joint Estates Strategy has been replaced with the Assets Strategy. The Authority's Capital Strategy is linked to the CRMP and the Safe and Sound Plan and aligned with the Treasury Management Strategy. However, the Authority has had a large capital underspend for the last two years and has only spent 26% of the budget in 2025/26. We have raised an Improvement Recommendation on capital programme slippage. Further details can be found on the following pages of our report.	A

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

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Financial sustainability – commentary on arrangements (continued)

We considered how the Authority:	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	The Authority identifies risks to financial delivery at the budget setting/MTFP stage, during the year where budget variations are identified and as part of the Authority's risk management process. Key risks identified were around staff costs in terms of pay awards and firefighter numbers. The Authority clearly discusses alternative scenarios around its precept level and the impact of these in its budget papers and discusses the sensitivity to key assumptions such as pay and non pay inflation.	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: Financial sustainability

Key Finding: The Authority faces financial challenges over the short and medium term.

Evidence: The Authority delivered £1.5m savings in 2025/26.

To bridge its financial gap, the 2026/27 balanced budget requires a planned contribution of £0.2m from earmarked reserves and £1.7m savings. This is equivalent to 4.6% of the net revenue budget and an increase of 13% when compared to delivery in 2025/26.

Further savings of £0.9m are required to be delivered in 2027/28 with future budget gaps of £1.3m and £1.6m in 2028/29 and 2029/30.

We noted that the Authority is forecasting to overspend its budget in 2026/27 by £1.1m.

Impact: If the savings requirements are not made the Authority will need to reduce operational spend and possibly performance.

Improvement Recommendation 1

The Authority should identify and deliver the remaining 2026/27 savings and strengthen oversight of savings delivery to ensure it delivers its financial plan, reducing usage of earmarked reserves.



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Financial sustainability (continued)

Area for Improvement identified: Capital programme slippage

Key Finding: The Authority only spent 26% of its 2025/26 revised Capital Programme.

Evidence: For 2025/26 the Authority's original capital programme was £6.3m. During the year this was increased by £5.5m for slippage carried forward from 2024/25 to give a total programme of £11.8m. The spend for 2025/26 was £3.1m, an underspend of £8.7m.

The main areas of underspend were estates (£1.9m), control room IT (£0.9m) and fire appliances (£3.6m). The Authority is planning for a large increase in capital spend over forthcoming years.

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. Future programmes may become overcrowded leading to capacity constraints or procurement bottlenecks.

Improvement Recommendation 2

The Authority should ensure its Capital Programme Governance arrangements are robust to deliver its planned programme and spend to prevent increasing cost and potential capacity issues in future years.

The Authority should consider its arrangements and make improvements where required, including:

- Reviewing the approach to preparing the capital programme to require evidence of realistic delivery timelines, to improve the accuracy of expected profiling and ensuring forecasting arrangements are robust with action taken to rephase as a result of this
- Considering introducing slippage thresholds
- Ensuring milestone monitoring and reporting including reasons for slippage is in place
- Reviewing whether there are any particular barriers in terms of skills and capacity in the organisation or with contractors that are causing delays.

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Governance – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
monitors and assesses risk and how the Authority gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud	The Authority has established arrangements to identify and manage risk carries these out in accordance with its policies. Risk registers are maintained and all risks have a narrative, assigned owner, inherent score, controls, and a residual score. Reporting and oversight provided via Joint Independent Audit Committee (JIAC). The Internal Audit Plan is reported to JIAC and for 2026/27 consists of 90 days of audit work. There are regular updates on delivery of the plan and implementation of recommendations. For 2025/26 the Head of Internal Audit's opinion is that overall assurance is “Moderate”. The Authority has had one Limited Assurance internal audit opinion report during the year, in respect of Cyber Security and is taking action as set out in its Annual Governance Statement to improve its reporting and recording of cyber security training. The Authority has arrangements in place to prevent and detect fraud – documented in the Joint Corporate Governance Code with annual reporting provided to JIAC. Whistleblowing arrangements are also in place with annual reporting to JIAC.	G
approaches and carries out its annual budget setting process	The Authority has established arrangements in place for producing the budget. The Budget build instructions issued by the PFCC set out the specifics for each year and the Joint Code of Corporate Governance clearly sets out the responsibilities.	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 the Authority:	Commentary on arrangements:	Rating
ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships	The Joint Code of Corporate Governance sets out the responsibilities for budget monitoring. Reports are produced within the Authority monthly for budget managers and PFCC and show appropriate detail. Treasury Management is also reported during the year to ensure the Authority keeps within its limits and meets its Prudential indicators.	G
ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	The Authority's approach to decision making is set out in the Joint Code of Corporate Governance. Key decisions and reports are scrutinised by the Police Fire and Crime Panel who also receive updates on the work of the Authority. The Authority's governance and risk management is overseen by JIAC which has five members and met four times during 2025/26. The Committee reviews its effectiveness annually.	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 the Authority:	Commentary on arrangements:	Rating
monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour	The Authority maintains ethical standards by adhering to the national code of ethics and the Fire Service National Ethical standard. Registers of interests and hospitality are maintained and published. No significant breaches of legislation, regulatory requirements or professional standards were reported in the Authority's Annual Governance Statement for 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 – commentary on arrangements

We considered how the Authority:	Commentary on arrangements:	Rating
uses financial and performance information to assess performance to identify areas for improvement	The Authority makes use of performance measures in how it manages the service and reports on its performance publicly and to the Commissioner. The key targets are set by the CRMP and the Safe and Sound Plan. These are reported monthly to the Commissioner and publicly to the Police Fire and Crime Panel as part of reporting on the Safe and Sound Plan and in the Commissioners' Annual Statement on Fire. We noted that some targets for example Primary Dwelling Fires, Road Traffic Collisions are currently below targets and have slowly declined overall during the 2025/26 year. However, we have not raised an improvement recommendation in this area as reporting shows an understanding of the drivers and evidence of strategies to improve response times which is a key issue for discussion for the Authority and the Commissioner within its meetings. The Authority have a joint Digital strategy together with the Police and the PFCC which identified data quality as one of the key underlying principles. The Authority have made use of benchmarking in validating its assumptions in the budget and in comparison with national totals for performance measures.	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 – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
evaluates the services it provides to assess performance and identify areas for improvement	The remaining Cause of Concern relating to Equality Diversity and Inclusion (EDI) was formally closed by HMICFRS in September 2025. In our prior year Auditor's Annual Report we raised an improvement recommendation to ensure the Authority continues to address the outstanding Areas for Improvement (AFIs) arising from the round 3 inspection. Progress is reported through the HMICFRS monitoring portal and is scrutinised internally at the Change and Improvement Board and approved by SLT. The service has developed a self-assessment process whereby AFIs can be 'closed' on the portal, indicating to HMICFRS that the service believes it has completed the necessary work. This aligns to HMICFRS guidance and expectations. The Authority reports that 15 out of 16 AFIs are now complete. HMICFRS published its latest inspection report on 19 November 2026. The report assesses how well Northamptonshire Fire and Rescue Service has performed in 10 areas; grading 7 as "Good", 2 as "adequate" and 1 as "Requires Improvement". The report notes the considerable progress made since the 2023-2025 inspection. We have closed the prior year improvement recommendation in this area.	G
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 Authority engages with partners in developing strategic priorities and delivering services. The 2025–2030 CRMP was shaped through consultation with residents, staff, and key partners. "Strong Partnerships" is also one of the three missions in the Safe and Sound Plan. The most recent HMICFRS assessment report was positive about the Authority's work on partnerships in terms of work to prevent fires for example with the Local Authority Community Safety Partnerships, Children's Services and the Ambulance Service.	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 – commentary on arrangements (continued)

We considered how the Authority:	Commentary on arrangements:	Rating
commissions or procures services, assessing whether it is realising the expected benefits	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. The Authority maintains a contracts register and monitoring of contracts is routinely carried out. We noted that the Authority experienced increased contract spend of £493k on vehicle maintenance during 2025/26 and is taking action on this. The additional costs were due to some additional work and costs falling in one financial year that would previously have been in two, together with some increased requests for work. The Authority took actions to work directly with the vehicle suppliers to investigate and resolve ongoing defects, and to review vehicle design specifications and procurement processes to improve the long-term reliability of future fleet purchases and reduce recurring problems. It also took action to Improve governance, oversight and communication across the service, with stronger day-to-day management led by the Chief Asset Officer including daily vehicle defect reporting, enabling better monitoring, prioritisation of repairs, and operational planning. Given this activity we have not raised an Improvement Recommendation but acknowledge that the spend pressures and this work are both continuing.	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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05 Summary of Value for Money Recommendations raised in 2025/26

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR1	The Authority should identify and deliver the remaining 2026/27 savings and strengthen oversight of savings delivery to ensure it delivers its financial plan; reducing usage of earmarked reserves.	Financial sustainability	**Actions:** Savings targets in 26/27 are almost achieved and delivery plans are underway to embed and deliver further savings in 27/28. Work will continue. **Responsible Officer:** Chief Operating Officer (s151) **Due Date:** 31/03/2027

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Improvement recommendations raised in 2025/26

	Recommendation	Relates to	Management Actions
IR2	The Authority should ensure its Capital Programme Governance arrangements are robust to deliver its planned programme and spend to prevent increasing cost and potential capacity issues in future years. The Authority should consider its arrangements and make improvements where required, including: • Reviewing the approach to preparing the capital programme to require evidence of realistic delivery timelines, to improve the accuracy of expected profiling and ensuring forecasting arrangements are robust with action taken to rephase as a result of this • Considering introducing slippage thresholds • Ensuring milestone monitoring and reporting including reasons for slippage is in place • Reviewing whether there are any particular barriers in terms of skills and capacity in the organisation or with contractors that are causing delays.	Financial Sustainability	**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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07 Appendices

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Appendix A: Responsibilities of the Authority

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 Authority'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 Authority will no longer be provided.

The Authority is 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 Authority's Value for Money arrangements

Phase 1 – Planning and initial risk assessment

As part of our planning, we assess our knowledge of the Authority'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 Authority under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

Key recommendations – the actions which should be taken by the Authority where significant weaknesses are identified within arrangements.

Improvement recommendations – actions which are not a result of us identifying significant weaknesses in the Authority'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 Senior Officers and the Authority
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 Authority 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.	2024/25	The Authority have produced a medium term plan which outlines the savings required over 4 years. The proposal for 2026/27 did not involve any use of reserves. The Authority still needs to identify savings for future years.	Partially Implemented	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	The Authority, the Police and the Commissioners office have produced a new Assets Strategy	Implemented and closed	No

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Appendix C: Follow up of 2024/25 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR3	The Authority should continue to address areas identified by HMICFRS as requiring improvement, ensuring that progress is sustained and supported by effective governance and oversight arrangements.	2024/25	The Authority has made good progress implementing the actions recommended in the last HMICFRS review from 2025.	Implemented and closed	A new inspection outcome is due shortly and will set out any further actions required.

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Agenda Item 6

Report to the Joint Independent Audit Committee
02 December 2026

Interim Internal Audit Update

RECOMMENDATION

The Committee is asked to note this report.

1. PURPOSE OF THE REPORT

This report provides the Joint Independent Audit Committee with an interim update on cyber security training completion rates and on the internal audit actions that have revised or overdue implementation dates.

2. CYBER SECURITY TRAINING COMPLETION RATES

The table below shows confirmed completion rates as at 10 November 2026.

Please note that the required number and % will fluctuate due to leavers/joiners and if who the package is relevant for changes. The Managing Information operational packages also require a refresher every two years so Learning & Development have tried to break this down to discount those who have completed both packages and no longer need one or the other.

The Fraud, Cyber and Economic Crime training packages were only introduced in October 2026 so completion rates are still fairly low.

Mandatory Package	Relevant For	No. Required	Total Completed	% Completed
Managing Information: Non-Operational	New police staff (to be completed within 1 week of start of employment) Refresher required every two years	1447	1388	96%
Managing Information: Operational	New police officers (to be completed within 1 week of start of employment) Refresher required every two years	PCSO 82	PCSO 80	PCSO 98%
		PO 1500	PO 1499	PO 100%
		Specials 81	Specials 73	Specials 90%
Op Modify: Deepfakes	All police officers(up to and including Inspectors) and Specials	1545	682	44%
Op Modify: Cryptocurrency	All frontline police officers and staff	1603	701	44%

Op Modify: Darkweb	All police officers(up to and including Inspectors) and Specials	1545	724	47%
Op Modify: Digital Spotlight on VAWG	All police officers(up to and including inspectors), specials, PCSOs and Police Staff Investigators	1670	1158	69%
Fraud, Cyber and Economic Crime: First Responder	All police officers(up to and including Inspectors) and Specials	1545	120	8%
Fraud, Cyber and Economic Crime: Contact Management	All Force Control Room staff	165	74	45%

2 Internal Audit actions with revised implementation dates

Audit: Identity Access Management – June 2024
Risk: Password Management Tool Implementation

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
Each organisation should store all generic administration and service account passwords in a password management tool.	2	Procurement was delayed due to OPFCC request to explore a cloud solution. **Update Nov 26** - The procurement progress has subsequently progressed and final moderation meetings with the suppliers were due to be completed in November 2026 to be followed by kick-off meetings. A final delivery timeline cannot be given until detailed project planning meetings with the supplier have been concluded. In addition, additional security measures are being put in place on the existing spreadsheet operating model.	31 Mar 25	01 May 27

Audit: Asset Management – October 2024
Risk: Lack of equipment and inventory checks

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed.	2	The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. **Update Oct 26** - The implementation of a new system is still pending FEM/SLT approval for the HAF roadmap (this is a DDAT strand of work). The dedicated role for audit and compliance is currently going through consultation as part of the Assets Restructure. Given the delays, financial pressures etc. this action needs to be extended.	30 Nov 25	31 Mar 27

Audit: Asset Management – October 2024
Risk: Lack of equipment testing

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
The Force should ensure that equipment testing is carried out where appropriate, and include guidance for officers within procedural documents, as well as keeping an audit trail of this.	3	The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. **Update Oct 26** - The implementation of a new system is still pending FEM/SLT approval for the HAF roadmap (this is a DDAT strand of work). The dedicated role for audit and compliance is currently going through consultation as part of the Assets Restructure. Given the delays, financial pressures etc this action needs to be extended **Update Nov 26** – Whilst the system would be the ideal route, additional communications and non-system processes are being looked at to seek to deliver against this recommendation sooner.	30 Nov 25	31 Mar 27

Audit: Joint Fleet Management – October 2025
Risk: Force vehicles are not always serviced in line with servicing schedule guidance.

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
1. The Force should update the TranMan system to record servicing requirements for all of their vehicles, thus ensuring it is clear to all users of the system when vehicles require a service. 2. The Force should ensure the servicing of vehicles is carried out in line with interval periods	2	At the time of the audit, the team were carrying several vacancies which contributed to Tranman not having up to date records. Team members are in place to now support in ensuring records updated. **Update May 26** - The team have been updating records however, following work with external suppliers it has been identified that some of the process can be automated. The team have held a series of workshops to look at improving efficiency and effectiveness. Final training scheduled for June 2026 to then enable more electronic rather than manual process. **Update Nov 26** – On track for end of year delivery	31 Mar 26	31 Dec 26

Audit: Freedom of Information & Subject Access Requests
Risk: Public disclosure of FOIs

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
The Force should ensure that FOIs, where applicable and for the public	2	Publication of FOI responses has commenced; however, the volume of work and ongoing recovery activity identified through	01 Jul 26	05 Feb 27

interest, are published online. Where there is no wider public interest, this should be clearly documented within ADICSO		the ICO Enforcement Notice has highlighted the need for dedicated administrative support to ensure a sustainable publication process. Recruitment is underway for a dedicated resource to manage the publication, maintenance and ongoing update of FOI disclosures. **Update Oct 26** - The recruitment into the role has been paused as this was not approved at vacancy panel. To be re-reviewed in November.		

3 Internal Audit actions which have closed since the last JIAC

Audit: Joint Estates Management – August 2025
Risk: Completion of stock condition surveys

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date
1. The Force and NCFRA should engage a provider to conduct stock condition surveys for all outstanding properties as soon as possible where one hasn't been conducted within the last 5 years, including properties occupied within the last 5 years. 2. The Force and NCFRA should introduce a centralised register recording all buildings within their estate and the date the most recent stock condition survey was completed. 3. A control should be introduced to allow for the timely identification for buildings that are due a stock condition survey after five years.	2	The Force and NCFRA shall assess the most suitable provider to undertake a condition survey programme for all outstanding properties within the identified perimeters. **Update May 26** - Following the reprioritisation of the Priority programmes for the Property team and the need to focus on Priority1s this work was placed on hold. This will now commence in FY26/27. Surveys will be procured and commenced. **Update Nov 26** – The condition surveys are now underway and therefore this is closed.	30 Jan 26	31 Mar 27

Audit: Asset Management – October 2024
Risk: Lack of updated policies and procedures

Recommendation	Priority	Status/ Current Position	Original Date	Revised Date

The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service's Asset Management Guidance document.	3	The Department is currently undergoing a review and potential restructure. As part of this work is also being undertaken to establish a single Asset Strategy. This shall be aligned to the revised organisational Strategies and Plans. Linked to this will then be a full review of all Policies and Procedures to take into account the revised delivery model. **Update Oct 26** - Most Policies and procedures are now updated/out for review. This should align to the end date if this action. **Update Nov 26** – Policies are now in date and updated and therefore this is now closed.	30 Sep 25	30 Nov 26

Audit: Freedom of Information & Subject Access Requests – March 2026
Risk: Timeliness of FOI and SAR responses

Recommendation	Priority	Status/ Current Position	Original Date
The Force should: 1. Report timeliness of FOIs and SARs to the Information Assurance Board. 2. Formulate and communicate a recovery plan to deal with overdue requests	1	Update Oct 26 – A formal recovery plan has been implemented, supported by enhanced governance, performance monitoring and executive oversight. FOI and SAR timeliness is now routinely reported through established governance forums, with performance and backlog recovery subject to regular scrutiny. Significant improvement has been achieved since the audit, including elimination of the FOI backlog and substantial improvements in statutory compliance. The ICO Enforcement Notice also recognised the Force's positive engagement, strengthened governance arrangements and improvements to processes and oversight.	01 Jul 26

Audit: Legacy Systems Management – June 2026
Risk: Lack of formal supplier communication requirements

Recommendation	Priority	Status/ Current Position	Original Date
The DD&T team should cooperate with the Force Commercial team to develop a formal supplier management framework covering suppliers of standard and legacy assets. This framework should include detailed communication requirements such as regular meetings or reports for each	2	**Update Oct 26** - A supplier management framework has now been developed and implemented through the Commercial Team, establishing clear processes and governance arrangements for supplier engagement and communication. The framework defines roles and responsibilities for contract owners and service leads, introduces consistent supplier management requirements, and provides a structured approach for communicating service expectations, performance issues, risks and contractual obligations.	30 Sep 26

tier (gold, silver and bronze) of suppliers to ensure that updates around asset performance, risk and contracts can be discussed.			

Audit: Misconduct Hearings – June 2026
Risk: The Force is not monitoring compliance with timescales set out in the Police (Conduct) Regulations

Recommendation	Priority	Status/ Current Position	Original Date
The Force should: 1. Establish an interim process to monitor compliance with timescales until Qlik is implemented (with the 100-day timeframe rather than separate regulations) 2. Define ownership within PSD to a person who should be responsible for tracking dates and producing compliance reports. 3. Introduce a regular review cycle for conducting thematic analysis. Establish a reporting framework to provide senior management with updates on compliance, and themes.	2	Update Oct 26 – 1. The implementation of Qlik remains within the wider project queue and the PSD requirement is awaiting allocation and progression. In the meantime, PSD is undertaking work to maximise the effective use of Centurion and improve the consistency and quality of the information recorded within it. This has two principal aims: firstly, to ensure that activity undertaken by PSD and CCU across misconduct, complaint and miscellaneous investigations is accurately reflected within the system; and secondly, to improve the reliability of Centurion data so that it can better support performance management and oversight. This is particularly relevant to gross misconduct hearings, where Centurion can provide an auditable record of contact, key dates, progression and activity undertaken to secure a hearing. Pending the implementation of Qlik, relevant activity is being recorded on Centurion by the PSD Business Manager and Administration Team, providing a clearer record of contact, scheduling activity, timescales and the steps taken to progress hearings. 2. Responsibility for recording and maintaining key contacts, decisions and hearing progression sits with the PSD Business Manager, supported by the Hearings and Scoping Officer. 3. Thematic analysis of conduct cases is now incorporated into the PSD Learning Meeting, providing a regular forum to identify themes and organisational learning. Case progression is separately monitored through the PSD Tasking and Case Management Meeting. 4. The PSD Business Manager provides the Head of PSD with updates regarding the progression of misconduct hearings. Timeliness remains an important focus for PSD, alongside work to improve the timeliness of the investigative stages.	30 Sep 26

Audit: Misconduct Hearings – June 2026
Risk: Delays in serving the Hearing Bundle to the Chair and the LQP

Recommendation	Priority	Status/ Current Position	Original Date
The Force should: 1. Ensure that the Regulation 32 bundle is served to the Chair and LQP within 10 days of Regulation 31. 2. Document any delays in providing the Regulation 32 bundle, including the reason and length for the delay. 3. Recommunicate guidance on the 10-day timeline with the team. 4. Consider who is responsible for ensuring that the Regulation 32 bundle is served	2	Update Oct 26 – 1. Every effort is made to serve the Regulation 32 bundle within the prescribed period following receipt of the Regulation 31 response. There will, however, be cases where the complexity or volume of material, the need for legal advice or counsel input, or issues relating to disclosure mean that this cannot reasonably be achieved. Where this occurs, the expectation is that the reason for the delay is identified and recorded and that the preparation of the bundle continues to be actively progressed. 2. Delays and the reasons for them are now recorded by the PSD Business Manager within the hearing records. By way of example, a recent gross misconduct matter involves a particularly substantial volume of used and unused material, requiring counsel to have sufficient time to review the material before the hearing bundles can be finalised. There may also be a need for discussion between PSD and Legal Services regarding disclosure and the treatment of used and unused material. The purpose of the revised approach is to ensure that these circumstances, and the consequent effect upon timescales, are properly documented rather than simply recording that the prescribed period has not been achieved. 3. This action has been completed. The requirement has been communicated to the team, including the need to ensure that case material is prepared and ready for release as far as reasonably practicable in anticipation of the Regulation 31 response. 4. Operational responsibility sits with the PSD Business Manager, supported by the PSD Administration Team. The expectation remains that the prescribed timescale will be achieved wherever possible. Where necessary legal consultation or preparation prevents this, the circumstances and actions taken to progress the matter will be recorded to provide appropriate oversight and an audit trail.	30 Sep 26

Audit: Misconduct Hearings – June 2026
Risk: Availability for the LQP is not considered by the PSD team

Recommendation	Priority	Status/ Current Position	Original Date
The Force should: 1. Clarify and document responsibilities between PSD and the OPFCC to ensure that LQP	2	Update Oct 26 –	30 Sep 26

availability is considered and confirmed before misconduct hearing dates are finalised. 2. Update the Force guidance on Misconduct Hearing and Timescales to clarify when the LQP availability should be considered.		1. Responsibility for securing the availability of an LQP rests with the OPFCC as part of the hearing arrangements. PSD works with the OPFCC and the other parties involved in the hearing to facilitate the identification and agreement of suitable hearing dates. 2. In practice, the final hearing date requires coordination between the Chair, LQP, relevant counsel and other required parties. Once a suitable date has been identified and agreed, the OPFCC undertakes the necessary arrangements for the LQP. The respective responsibilities within this process will be reflected within the local guidance so that there is clarity regarding ownership and the point at which LQP availability is considered as part of the scheduling process.	

Audit: Misconduct Hearings – June 2026
Risk: Record of Chair appointment dates are not retained

Recommendation	Priority	Status/ Current Position	Original Date
The Force should: 1. Ensure that evidence of Chair Appointment dates are retained in the misconduct case files. 2. The support officer should evidence that Chair availability has been discussed and confirmed with the PAs prior to the Regulation 30 to the Officer.	3	Update Oct 26 – 1. The PSD Business Manager now records the appointment of the Chair and relevant availability information on Centurion, providing an auditable record within the case. In practice, the Business Manager liaises with the Chair regarding availability, taking account of existing commitments and the anticipated duration of the hearing. 2. Chair availability is discussed and confirmed as part of the hearing planning process and this will continue. The improvement arising from the audit recommendation is to ensure that this activity is consistently evidenced within the case record, rather than relying upon informal communications which may subsequently be difficult to demonstrate for audit purposes.	30 Sep 26

EQUALITY, DIVERSITY AND HUMAN RIGHTS IMPLICATIONS
None

HUMAN RESOURCES IMPLICATIONS
None

RISK MANAGEMENT IMPLICATIONS
None.

ENVIRONMENTAL IMPLICATIONS
None

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Chief Officer Portfolio Holder: Paul Bullen, Assistant Chief Officer

Background Papers:

Agenda Item 7

Report to the Joint Independent Audit Committee
02 December 2026

Internal Audit Recommendations Summary Report

RECOMMENDATION

The Committee is asked to note this report.

1 PURPOSE OF THE REPORT

1.1 This report provides the Joint Independent Audit Committee (JIAC) with an update on the status of actions arising from recommendations made in internal audit reports.

1.2 The report contains actions arising from audits of Northamptonshire Fire and Rescue and the Office of Northamptonshire Police, Fire and Crime Commissioner. Where joint fire and police audits have been undertaken these and the fire only recommendations are included in this report. Police only recommendations are not reported on.

1.3 The attached Summary of Internal Audit Recommendations Report v15.3 JIAC shows details and the current status of all open audit actions.

1.4 The Performance, Assurance and Productivity Board (PAPB) has oversight of all outstanding audit actions and directs the activities required to complete any actions that have passed their targeted implementation date.

2 NORTHAMPTONSHIRE AUDITS

2.1 Overall Status

Overview of completed internal audits and recommendations by audit year.

AUDIT 25/26	DATE	Assurance levels	Agreed Action plans		
			High	Medium	Low
Joint Fleet Management	Oct 2025	Moderate	0	1	1
Data Quality Management	Nov 2025	Moderate	0	2	2
Prevention	April 2026	Moderate	0	2	2
Core Financials	April 2026	Moderate	0	1	3
Disciplinary	June 2026	Moderate	0	1	1
Project Management	June 2026	Substantial	0	0	4
Workforce Planning Governance	August 2026	Substantial	0	0	0

2023/24 Audits	Date	Grade	Recommendations							Overall Status
			High	Medium	Low	Progress				
						Overdue	Revised	Ongoing	Closed	
Risk Management	January 2024	Moderate Assurance	0	2	1	0	1	0	2	
Identify Access Management	June 2024	Limited Assurance	0	5	1	0	2	0	4	
Totals			**0**	**7**	**2**	**0**	**3**	**0**	**6**	

2024/25 Audits	Date	Grade	Recommendations							Overall Status
			High	Medium	Low	Progress				
						Overdue	Revised	Ongoing	Closed	
Safeguarding	September 2024	Limited Assurance	1	5	1	0	0	0	7	
Asset Management	October 2024	Moderate Assurance	0	1	3	0	2	0	2	
Core financials (joint)	November 2024	Moderate Assurance	0	2	3	0	0	0	5	
Payroll	February 2024	Substantial Assurance	0	1	0	0	0	0	1	
Succession planning& promotions	March 2025	Moderate Assurance	0	1	1	0	0	0	2	

Joint governance	July 2025	Moderate Assurance	0	1	2	0	0	0	3	
IT governance	July 2025	Moderate Assurance	0	2	2	0	0	0	4	
Joint estates management	August 2025	Moderate Assurance	0	1	0	0	1	0	0	
Totals			**1**	**14**	**12**	**0**	**3**	**0**	**24**	

2025/26 Audits	Date	Grade	Recommendations							Overall Status
			High	Medium	Low	Progress				
						Overdue	Revised	Ongoing	Closed	
Joint fleet management	October 2025	Moderate Assurance	0	1	1	0	0	0	2	
Data quality management	November 2025	Moderate Assurance	0	2	2	0	3	0	1	
Prevention	April 2026	Moderate Assurance	0	2	2	0	2	1	1	
Core financials	April 2026	Moderate Assurance	0	1	3	0	1	1	2	
Disciplinary	June 2026	Moderate Assurance	0	1	1	0	0	0	2	
Project management	June 2026	Substantial Assurance	0	0	4	0	0	4	0	
Workforce planning	August 2026	Substantial Assurance	0	0	0	0	0	0	0	
Totals			**0**	**7**	**13**	**0**	**6**	**6**	**8**	

2.2 New Audits

Since the last report to JIAC two audits have been completed, making four recommendations. (Project management and & Workforce planning)

2.3 Overdue Recommendations

1 recommendation has passed the original implementation date and remains outstanding.

Audit	Recommendation/observation	Update	Action owner	Original Date
Asset Management (Joint) – October 2024	Lack of updated policies and procedures. The Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members, including the Service's Asset Management Guidance document	Most Policies and procedures are now updated/out for review. This should align to the end date if this action (pending any changes).	Leanne Hanson	30th Sept 2025

2.4 **Recommendations With Revised Implementation Dates**

Seven recommendations have revised implementation dates.

Audit	Recommendation/observation	Update	Action owner	Original Date	Revised date
Identity Access Management (Joint) – June 2024 (Limited compliance)	NCFRA should continue the process of setting up MFA for Fire Service accounts, ensuring that all accounts are covered by this process. Mobile phones will be issued to all users.	Work is already in progress and is in a testing phase. New due date 31st May 2027	Roy Cowper	30th Sept 2024	31st May 2027
Identity Access Management (Joint) – June 2024 (Limited compliance)	Password Management Tool Implementation.	Commercial are arranging with suppliers the kick off meetings by the end of November after that we will have idea of delivery date. Aiming for May 2027	Roy Cowper	31st Mar 2025	1st May 2027
Asset Management (Joint) – October 2024	Lack of Equipment Inventory Checks.	Last update in October - A significant cleanse of the data held on Redkite has been completed. The work is ongoing, but the data is improving with oversight in Fire PAPB board. The dedicated role for audit and compliance is currently going through consultation as part of the Assets Restructure. Given the delays, financial pressures etc this action needs to be extended	Leanne Hanson	31st Mar 2025	31st Mar 2027
Data Quality Management – November 2025	Formal and periodic FRED data validation checks.	Informal validation continues but we have not yet established a formal process due to staff constraints. New due date is 31/03/2027 by which time the second analyst resource in the team should be in place and can support this recommendation.	Sarah Crampton	30th Sept 2026	31st Mar 2027
Data Quality Management – November 2025	Delivery plans to implement the data quality strategies.	On hold pending recruitment of second analyst resource. New due date is 31/03/2027 to align with recommendation 1. Any opportunity to complete action will begin especially if they support the CRMP strategic assessment of risk work.	Sarah Crampton	31st Oct 2026	31st Mar 2027
Prevention April 2026	Data integrity issues with Home Fire Safety Visit (HFSV) data.	Actions 4, 5, 6 & 8 have been completed by the prevention team. The remaining actions relate to the CFRMIS Phase 2 project. There is currently no delivery date as the new timeline for delivery is being reassessed due to some rising risks. Timeline is being worked on with advice from the supplier to ensure that	Lisa Bryan	1st Oct 2026	TBA

		it is realistic. New timeline should be available for the project board 30th November.			
Prevention April 2026	The HST do not have a system to record HFSVs and use an excel Job Sheet.	The CFRMIS Phase 2 project, as above.	Phil Pells	1st Oct 2026	TBA

2.5 **Completed Recommendations**

Two recommendations have been completed since the last report to JIAC.

Audit	Recommendation/observation	Update	Action owner
Disciplinary (June 2026)	No disproportionality analysis to support insight into differential outcomes or treatment.	The disproportionality assessment item has been included in the most recent biannual review that is due to be agreed at the next people and culture board and then will feature in that. This will then feature in the bimonthly meetings as a standing item going forward.	Craig Brown – HR Business Partner
Disciplinary (June 2026)	The Disciplinary Procedures do not state that investigations are conducted using the "balance of probabilities" standard.	I can confirm that the policy now includes the balance of probability test.	Craig Brown – HR Business Partner

INTERNAL AUDIT RECOMMENDATIONS DASHBOARD

Summary of Audit Outcomes Audits for Mazars

Audits are graded as Unsatisfactory Assurance, Limited Assurance, Moderate Assurance or Substantial Assurance. Recommendations are prioritised as High Priority, Medium Priority or Low Priority to reflect the assessment of risk associated with the control weaknesses.

AUDIT 24/25	DATE	Assurance levels	Agreed Action plans		
			High	Medium	Low
Safeguarding	Sept 2024	Limited	1	5	1
Asset Management	Oct 2024	Moderate	0	1	3
Core financials (Joint)	Nov 2024	Moderate	0	2	3
Payroll	Feb 2025	Substantial	0	1	0
Succession Planning & Promotions	Mar 2025	Moderate	0	1	1
Joint Governance	July 2025	Moderate	0	1	2
IT Governance	July 2025	Moderate	0	2	2
Joint Estates Management	Aug 2025	Moderate	0	1	0

AUDIT 25/26	DATE	Assurance levels	Agreed Action plans		
			High	Medium	Low
Joint Fleet Management	Oct 2025	Moderate	0	1	1
Data Quality Management	Nov 2025	Moderate	0	2	2
Prevention	April 2026	Moderate	0	2	2
Core Financials	April 2026	Moderate	0	1	3
Disciplinary	June 2026	Moderate	0	1	1
Project Management	June 2026	Substantial	0	0	4
Workforce Planning Governance	August 2026	Substantial	0	0	0

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

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

Summary of Audit Recommendations Progress

This table shows a summary of the progress made on new audit recommendations raised at each JIAC during the current year and annual totals for previous years where audit recommendations are still active.

2023/24 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
Risk management	10 actions from 3 recs	0	1	0
Core Financials	6	Closed		
Grievance	1	Closed		
Payroll	4	Closed		
EDI	4	Closed		

2023/24 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
New systems Assurance	2		Closed	
Identity Access Management	6	0	2	Closed
IT Asset Legacy Management	5		Closed	
Totals	**38**	**0**	**3**	**0**

2024/25 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
Safeguarding	6		Closed	
Asset Management (Joint)	4	0	1	1
Core financials (Joint)	5		Closed	
Payroll	1		Closed	
Succession planning & promotions	2		Closed	
Joint Governance	3		Closed	
IT Governance	0		Closed	
Joint Estates Management	1	0	1	0
Totals	**21**	**0**	**2**	**1**

2025/26 AUDITS	RECOMMENDATIONS MADE	High	Medium	Low
Joint Fleet Management	4		Closed	
Data Quality Management	4	0	2	1
Prevention	4	0	2	1
Core Financials	4	0	0	2
Disciplinary	2		Closed	
Project Management	4	0	0	4
Workforce Planning Governance	0	0	0	0
Totals	**20**	**0**	**4**	**8**

OUTSTANDING RECOMMENDATIONS

Key to Status									
	Action completed since last report		Action ongoing		Action ongoing with revised implementation date		Action outstanding and past its agreed implementation date		Action no longer applicable or superseded by later audit action

2023/24

Risk Management Internal Audit – January 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2(b)	**Risk and Impact** Insufficient training is provided on the risk management system leading to risks being inappropriately identified and recorded and the NCFRA not achieving best value for money from the use of the 4Risk system.	The training required for the 4Risk system should be determined and a structured training programme should be implemented for staff who use the system, with the training programme monitored for completion. This training should also include training on the principles of risk management in general. A training plan / matrix should be developed for different levels of staff, which identifies exactly what level of risk management training is required for different levels or roles of staff.	**Medium**	Continuous Professional Training to be written and delivery by 30 June 2024 included in the management training programme to Middle and senior managers on the principles of risk management. **3.6.24** – RC update. Delay due to HMICFRS inspection. New date 31.08.24 for everyone to complete. **2.9.24** JO update – discussed with RC, need to consider a joint Police, Fire & OPFCC training requirement. **31.10.24** RC update – Claire chambers and Lisa Jackson are to meet to discuss a possible different approach to risk management. **01/07/2025** Claire chambers and Lisa Jackson have met to discuss a possible different approach to risk management. This is now being further explored with options being identified. **14.11.25** DC update. Differences in Police and Fire risk management processes need to be addressed Police prior to formulating training packages. New due date 30th June 2026. **31.03.26** The feedback from the risk management policy consultation will inform the details required for the training package. **9.6.26** JP update – Write E learning package to support revised risk policy. Package will include principles of risk & risk system training. E learning to be mandatory for all SM (Fire staff equivalent) and above. Learning package to be incorporated within Core pathway, both 1 & 2 by 31st March 2027 **10.11.26** JO update – Progressing towards 31st March 2027	Assurance Manager 30th June 2024 New date 31st August 24 New date 30th April 25 New date 30th Sept 2025 New due date 30th Jun 26 New date 31st Mar 27	

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2.	**Multifactor Authentication for Fire AD Accounts** Multifactor Authentication (MFA) provides additional layers of authentication beyond passwords, that attackers must also breach should passwords become known to them. Best practice frameworks such as Cyber Essentials recommend that MFA is applied where available, and always for cloud services. Accounts within the Police Service Windows AD domain have MFA configured, however, the process to enable this for Fire Service AD accounts is still ongoing. **Risk and Impact:** Should the passwords for Fire Service user accounts be determined in a security attack, such as through the use of malware, these accounts could be accessed resulting a severe security breach that could be used to access data across the network.	NCFRA should continue the process of setting up MFA for Fire Service accounts, ensuring that all accounts are covered by this process.	**Medium**	We agree with the audit recommendation and acknowledge the importance of multifactor authentication for securing Fire Service accounts. As noted in the recommendation, we have started the process of implementing this security measure for administrative accounts and on a per project basis. The intention would be to enable this for accounts within EntraID. Full implementation will require executive support from the organisation and of other affiliated bodies. We will commence this process, monitor the progress, and report any issues or challenges. A date has been set of 30/09/2024 subject to approval by the organisation. **06/09/24**: PB update MFA - Currently in 28 day consultation with Fire, Lisa Jackson to advise of consultation outcome. **14.10.24** YH update. Lisa Jackson in Fire has confirmed that this consultation has been agreed in Fire. However following initiation of this work & further investigation by DDaT, a paper is being developed by the Digital Security Architect to consider the wider security considerations in relation to MFA & the holistic cyber security implications. This work should not be completed in isolation & there must be precursor work regarding security keys etc prior to the switching on of MFA in fire. **7.11.24** YH update. New date confirmed as 31.12.25 **13.1.25** YH update. A request for this action to be extended to Jan 2025 has been approved. Digital Security Architect developing paper for approval. On track **10.07.25** YH update - DELAYED No approval for MFA in Fire provided by FBU. However, Project to provide personal devices to all fire staff now under review, SYAP and CAF recommendations highlight the need for personal issue devices which means this recommissioning is being picked up as part of that work now. New date 31/12/2025 **13.11.25** . The options paper for mobile phones for all fire personnel has been shared with ACO will be presented at	Roy Cowper, Enterprise Architect 30th Sept 2024 New due date 31st Jan 2025 New due date 31st Dec 2025	

				November fire SLT alongside usage report. This report identifies MFA in fire as a key driver to issue devices (alongside CAF and risk recommendations) **Nov DDaT update** - The mobile phone paper was presented to Fire SLT in late November. SLT has requested further work to define the different roles within Fire and identify the appropriate technology requirements for each role before approving the proposal to issue mobile phones to all users. Ownership of this action continues to sit with Enterprise Architecture. **16.02.26.** This is being taken to SLT and will be delivered and reviewed at the next SLT meeting on the 24th February 26. **Police IA Update** report February 2026 - Meeting held with DDaT, Fire SLT and FBU a request was made by DDaT to switch on MFA across Fire ahead of any potential device roll out. This was broadly accepted by all and draft organisational comms to be presented at March Fire SLT. **May update:** Meeting took place 19/05/2026 and actions disseminated. Meeting to reconvene 5/6/26 to update on actions. A pilot test group has been gathered and the Infrastructure Enterprise Architect and Solutions Design Architects are working on how to implement it**.** Update June 2026 (via RB) - A meeting took place on 17th June and following significant updates to the national rule the following was proposed: Reconvene 26th June with a new proposed rule set based on the current national designs. Once new rule set has been reviewed, implement proposed rules in report only mode and review the logs to assess validity. Review shared watch logins to see if they need inclusion or exclusion from proposals. Re-run the propose and review loop. Update July 2026 (via RB)– Following a call on 09/07/2026 the following was proposed: 1. Come up with a proposed set of conditional access rules based on the Policing National Design current rule set and curated for Northants Fire. 2. Review proposed rules (review now complete)	New Due date 1st Nov 26	

				3. Implement proposed rules in report-only mode and review the logs to assess validity (implementation now) complete 4. Develop a list of target test users (now complete) 5. Turn users on for the subset of friendly users **October update:** SLT have made a decision that some people will get phones, so we will need to use MFA on some personal phones, work is already in progress and is in a testing phase. New due date 31st May 2027	New due date 31st May 2027	

Identity Access Management (Joint) – June 2024 (Limited compliance)

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4.	**Password Management Tool Implementation** It is good practice to use a password management tool to secure the passwords for generic administration and service accounts in order to prevent their exposure through the use of less secure password storage methods. A password management tool has not been implemented for Police Service AD service accounts, whilst for Fire Service accounts a tool has been implemented but which only contains passwords for a small minority of accounts. **Risk and Impact:** Passwords may be documented in insecure locations such that access to relevant accounts may be	Each organisation should store all generic administration and service account passwords in a password management tool.	**Medium**	This recommendation is accepted and there is a PAM (Password Access Management) Project in progress that is being led by the Transformation and Change team with a project manager assigned. Budget has been allocated, and we have collated requirements which include the ability to store all generic administration and service account passwords, and supplier demonstrations have now taken place. This will be reviewed bi- monthly to ensure progress is made. **7.11.24** YH update, On track - Currently in the commercial process for signing by the commissioner. **10.07.25** YH update - The concerns regarding the Cloud viability have now been explored and a revised commercial request has been submitted for progression. The due date for this implementation will need to be revised to allow time for the procurement activity to take place, this is now an RFQ rather than the previous RFI. Due date to move to 01/10/2025 and to be monitored. **14.11.25** update - This is now with commercial to procure a suitable solution. Whitelisting and Single Sign-On (SSO) implementation will vary by deployment model. For a cloud-based solution, configuration is relatively straightforward. For an	Roy Cowper 31 Mar 2025 New due date 1st Oct 2025	

	achieved the event of a security breach.			on-premises deployment, a new server may be required. Based on current procurement timelines (estimated at 6–10 weeks), the earliest projected go live is approximately 6 – 12 months. Delays linked to the delivery of this solution centre around requests from stakeholders to explore alternative hosting solutions late into the procurement process. **DDaT Nov update.** The procurement process has progressed to commercial, with Softcat running a mini-competition to select a suitable solution. The award is now expected in January 2026. Whitelisting and Single Sign-On (SSO) requirements will vary by deployment model: cloud-based configuration is straightforward, whereas on-premises may require a new server. Based on current timelines, go-live is projected within 6–12 months. Delays have primarily resulted from late stakeholder requests to explore alternative hosting options. **December** Update : On Track: The procurement process has now progressed, and this will be a direct award vis the Northants IT framework. DDaT will await contract details once finalised. **Police Update February 2026** - Requested by the reseller on administrator roles and digital artefact volumes to confirm PAM licensing costs, and the budget envelope has been increased in line with ITQ responses. **May update**: On track - technical work has been done and fed back to Softcat - awaiting a response from them. **Update July 2026** (via RB) - Commercial are liaising with supplier - no further update at this time. **October 2026 update:** Moderation of scoring of the two bidders' responses took place on 8-Oct. Commercial Team to write-up notes and forward a number of follow-up clarification questions to the bidders, before proceeding to the next stage. Commercial are arranging with suppliers for kick off meetings by the end of the month, after that we will have idea of delivery date but would suggest a few months at the very least. New due date 1st May 2027 and change owner to Roy Cowper.	New due date 1st Oct 2026 New due date 1st May 2027	

2024/25

Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Lack of Equipment Inventory Checks.** The Force and the Service should ensure that regular equipment inventories are taken to ensure operational readiness, to ensure that all the necessary equipment is available and in proper working conditions in preparation for an emergency. We noted that the Force does not operate a system which allows it to check the equipment that 'belongs' in a vehicle. We reviewed the 'Occupational Driving Policy' and noted that it is the police officer's responsibility to ensure that the appropriate equipment is held in the vehicle, which should be checked daily. We noted that there is no auditable trail that can be evidenced to show that equipment checks are being completed. We reviewed a sample of 10 vehicles to ensure that the appropriate equipment was in the vehicle. We used the 'Vehicle Safety Inspection and Equipment Checklist', and matched this to the relevant department to ensure that the correct equipment is carried on the vehicle. We were not able to inspect four vehicles as the vehicles were out, however for the other six we noted that three vehicles did not have the correct equipment. During our review of equipment management of the Service, we noted that barcodes for equipment are important in ensuring that the correct piece of equipment is checked out to the correct pump on the Redkite system. We identified that for five out of 57 pieces of	The Force should ensure that inventory checks are carried out daily (or as suggested in the policy) and that an auditable trail is kept to evidence that inventory checks are completed. The Service should ensure that all equipment is barcoded where appropriate to allow for effective and efficient inventory checks.	**Medium**	The organisations will need to implement a new system to support the ongoing management of the equipment within operational fleet. A project mandate shall now be submitted to support the commencement of a new programme of work to implement a new system. The timeline for delivery shall then be determined by the project portfolio capacity, the data cleansing and the procurement process. **22.11.24** LH update – In progress and on track. **17.11.25** update - Owing to the delays in restructure, the new workstreams to support these have now been embedded, work is underway on Redkite to assess the correct data is contained. These actions shall need to be realigned to enable consultation, staff moves and then commencement – Revised date 31 August 2026 **LH update 11/05/26** – In line with the HAF roadmap this is being assessed across all strategic programmes and deliverables under the CRMP to ensure appropriate prioritisation. The replacement date depending on the outcome of this shall need to be	Leanne Hanson 30th Nov 2025 Due date 31st Aug 26	

	equipment that was reviewed, there were no barcodes. After discussions with the firefighters, we noted that there is some difficulty in raising a defect in the redkite system if there is no barcode on the equipment. We noted that the full inventory checks of the pump should be carried out on a weekly basis, however we identified that weekly checks had not been noted on Redkite for four pumps and we could not confirm that weekly checks had been completed. **Risk and Impact:** Incorrect equipment may result in a lack of readiness in emergency situations.			amended. However, the Stores team are reviewing and updating the RedKite records to ensure that correct dates are on the system. The team shall then need to commence a more detailed close down once dates are revised. A review of the date shall be provided at the next risk review. **LH update 06/10/26** (via RB) – The Stores team have undertaken a significant cleanse of the data held on Redkite. The work is ongoing, but the data is improving with oversite through the Fire PAPB board. The implementation of a new system is still pending FEM/SLT approval for the HAF roadmap (this is a DDAT strand of work). The dedicated role for audit and compliance is currently going through consultation as part of the Assets Restructure. Given the delays, financial pressures etc this action needs to be extended	New Due date **31 March 2027**	

Asset Management (Joint) – October 2024

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Lack of updated policies and procedures.** An asset management policy and procedural document allows for resource optimisation, accountability, maintenance planning and ensuring equipment safety. A review of policies, process and guidance documents highlighted that the Service's	The Force and the Service should ensure that policy and procedural documents for Asset Management are updated and shared with the staff members,	**Low**	The Department is currently undergoing a review and potential restructure. As part of this work is also being undertaken to establish a single Asset Strategy. This shall be aligned to the revised organisational Strategies and Plans. Linked to this will then be a full review of all Policies and	Leanne Hanson 30th Sept 2025	

	Asset Management Guidance document was from March 2020 and did not appear to have been reviewed. Additionally, we were informed by the Head of Transport and Travel and the Chief Asset Officer that there were other policy and procedure documents that were currently out of date, and they are currently in the process of update and review. **Risk and Impact:** The OPCC, Force and Service do not achieve their objectives regarding Fleet / Asset Management and more widely across medium/long term objectives.	including the Service's Asset Management Guidance document.		Procedures to take into account the revised delivery model. **22.11.24** LH update – In progress and on track. **17.11.25** update - The restructure paper was approved at the Force SPB this week; this has been delayed owning to circumstances outside of our control. The assets strategy will need to go through organisational governance. New due date required for policies & procedures. **Police update 16/2/26 –** Strategy has now been via Fire SLT and Force FEM. Commentary received back has ben minimal. To be reviewed with ACO before publishing. Shall be published by end of February. **LH update 11/05/26 –** Strategy is now published. A list of all sub policies shall need to be provided to realign. New due date 30th Nov 2026. **LH update 06/10/26** (via RB) – Most Policies and procedures are now updated/out for review. This should align to the end date if this action (pending any changes). 18th Nov - No further update received.	New due date 31st Aug 2026 New due date 30th Nov 2026	

Joint Estates Management – August 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Completion of stock condition surveys.** A stock condition survey is a detailed visual inspection of a property, whereby a qualified surveyor assesses the age and condition of a building to help identify potential hazards and inform repair and maintenance programmes. The Force and NCFRA outsource completion of their condition surveys to Gleeds. Whilst there isn't a legal requirement for the Force and NCFRA to have	**1**. The Force and NCFRA should engage a provider to conduct stock condition surveys for all outstanding properties as soon as possible where one hasn't been conducted within the last 5 years, including properties	**Medium**	**1**. The Force and NCFRA shall assess the most suitable provider, subject to compliance with Procurement Act 2023, to undertake a conditions survey programme for all outstanding properties within the identified perimeters. The prioritisation of these shall be	Leanne Hanson Due date 30th Jan 2026	

	surveys completed regularly, we noted through discussions with the Joint Property Operations Manager that they aim to have them completed every five years, which is in line with best practice across the sector. We selected a sample of 10 properties, five from the Force's estate and five from NCFRA's, and sought to confirm a stock condition survey was completed within the last five years. We noted the following exceptions: - Two properties had not had a stock condition survey completed (St James Box from the Force's estate and Chelveston Training Station from NCFRA's estate). - Two properties had a stock condition survey completed over five years ago (Daventry Police Station and Force HQ – HR Block both from the Force's estate had surveys last completed in 2018). **Risk and Impact:** The absence of regular stock condition surveys hinders both the Force and NCFRA's ability to maintain accurate oversight of the condition of their estate, therefore impacting maintenance programmes as issues are not identified in a timely manner.	occupied within the last 5 years. **2**. The Force and NCFRA should introduce a centralised register recording all buildings within their estate and the date the most recent stock condition survey was completed. **3**. A control should be introduced to allow for the timely identification for buildings that are due a stock condition survey after five years.		aligned to the Estates Strategy, once agreed and finalised. **2**. The Force and NCFRA shall seek to create an interim measure for this, as the delivery of a software solution is currently being aligned across the organisational priorities. **3**. As set out in 1&2 above the control to identify shall be aligned and implemented on an interim measure whilst a software solution is awaited. **Nov** PB update – on track for completion by due date. **LH update 11/05/2026 –** Following the reprioritisation of the Priority programmes for the Property team and the need to focus on P1s this work was placed on Hold. This shall now be commenced in FY26/27. Surveys shall be procured and commenced. 18th Nov – no update received	Due date 31st Mar 27	

2025/26

Data Quality Management – November 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Formal and periodic FRED data validation checks.** We sought to establish whether the Service has sufficient oversight of data quality in relation to FRED, and whether measures are in place to resolve issues once identified. We confirmed	1. Formalise and implement regular data validation checks across FRED inputs and outputs, ensuring they continue	**Medium**	We accept this recommendation and confirm that the DDaT Data Quality Working Group, which meets monthly, will be central to formalising and overseeing regular FRED data	Sarah Crampton Head of Performance & Business Intelligence	

	several controls in place, such as the data issues and risk tracker, outlier checks, and reconciliation of FRED reports against legacy systems. We were also provided with an example of data validation checks completed by the Senior Performance Analyst on IRS vehicle data fields, assessing completeness, uniqueness, consistency, timelines, validity and accuracy. However, when queried whether these checks are regularly complete on FRED data, management advised this is a new approach currently being tested and not yet formalised. Further discussions highlighted that the Service remains largely reactive to data quality issues. This may be due to the absence of formal validation processes and limited access to some systems by the DDAT Team, restricting their ability to perform end-to-end validation. **Risk and Impact**: Without formal and periodic data validation checks across FRED data, and limited access to source systems, there is a risk that data quality issues go undetected or there are delays in resolving them. This can lead to inaccurate reporting, poor data quality, and inadequate decision making.	to assess key dimensions such as completeness, accuracy, validity and timeliness. 2. Review and address system limitations to enable to the DDAT Team to perform end-to-end validation. 3. Establish a proactive approach to identifying and resolving data quality issues.		validation checks. The Working Group will ensure that validation activities consistently focus on completeness, accuracy, validity, and timeliness across all FRED inputs and outputs. The group will also guide the DDAT Team in reviewing system constraints to enable comprehensive end-to-end validation. In addition, the Working Group will lead proactive efforts to identify and resolve data quality issues, ensuring ongoing improvement in our data management practices through regular monitoring and reporting. A formal Data Quality Working Group will be established and report into the new Information Assurance Board, however in the meantime a more informal meeting takes place to discuss Fire reporting including data quality. **May update** – Initial data quality working group taking place 10th June. This will report into the new Information Assurance Board meeting that is next held early August. New date 31st Aug 2026 **October update:** Informal validation continues but we have not yet established a formal process due to staff constraints. New due date is 31/03/2027 by which time the second analyst resource in the team should be	Due date 30th Sept 2026	

				in place and can support this recommendation. Informal data quality work continues and smaller issues are resolved with the business directly. However formal methodology and application of NFCC guidance has yet to be enacted. This will be possible once the second analyst resource is recruited into the team.	New due date 31st March 2027	

Data Quality Management – November 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Identifying information asset owners and data activities.** Roles and responsibilities for ensuring data quality within the Service should be clearly defined and communicated. The Service has introduced the Fire Reporting Environment Database (FRED) as an interim reporting solution to improve structure, consistency and data quality. FRED acts as a central repository for various data inputs across the Service used to provide management information, including incident, prevention and protection data. However, the Service has not yet formally identified Information Asset Owners responsible for the integrity and accuracy of each dataset, nor completed a data mapping exercise to understand the sources and activities feeding into FRED. Management advised that these activities are planned, and once data owners have been identified, they will be provided with formal	1. Formally identify Information Asset Owners for each key dataset across the Service and provide training and guidance to effectively monitor data quality. 2. Complete a data mapping exercise to understand its data sources, types and activities.	**Medium**	We accept this recommendation and wish to highlight that a managed Record of Processing Activities (ROPA) is already in place across the Service, ensuring that Information Asset Owners (IAOs) are formally identified for all key datasets. In addition to existing guidance materials, we have recently procured tailored training from our system supplier, Metacompliance, which is recognised as the gold standard in the field. This enhanced training will be utilised organisation-wide to further support IAOs in their responsibilities and strengthen our data quality monitoring practices. **May update**: Confirm and document the list of information asset owners for fire, ensuring all systems are captured, with input from Roy and relevant stakeholders. Once a list of systems are available, to share with	Trina Kightley-Jones, Head of Information Assurance Due date 31 May 2026	

	training and guidance on data quality roles and responsibilities. **Risk and Impact**: A lack of clearly defined and communicated data owners increases the risk of inconsistent data management, oversight and quality. Without a comprehensive understanding of data sources and activities, the Service increases the risk of poor data quality, accuracy and completeness, undermining the reliability of management information.			Paul and Jim and then first draft of IAOs can be completed. **9.6.26** JP update. These actions are within scope of the new Records Management Improvement and Implementation project to start this month. Owner to change to Jim Powell as SRO and project timeline will be reviewed once the new project manager starts in service.	June 2026 new owner Jim Powell, Asst CFO support services Due date 31st Dec 2027	

Data Quality Management – November 2025

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
3	**Delivery plans to implement the data quality strategies.** The Service had recently introduced two new strategies, the Data and Analytics Strategy, and Data Quality Strategy. Both strategies set out the Service's objectives, principles and governance arrangements in relation to data quality. To support effective implementation of these strategies, it is important that the Service has a delivery plan to track all activities and work required to achieve strategic objectives and targets. Progress against the delivery plan should be regularly monitored and reported to the appropriate governance structure, such as the Joint Data Quality Working Group, to ensure accountability for the delivery of agreed actions. **Risk and Impact**: The Service has not defined a delivery plan to achieve its data quality strategies, leading to a lack of accountability and ownership of actions, and failure to achieve strategic objectives.	1. Develop delivery plans to support implementation of the Data and Analytics Strategy and Data Quality Strategy. These plans should include SMART actions, responsible owners and defined timescales for completion. 2. Establish and implement robust governance, monitoring and reporting processes for the delivery plans.	**Low**	We accept this recommendation and are developing delivery plans with SMART actions, clear ownership, and defined timelines to support the Data and Analytics Strategy and Data Quality Strategy. Governance, monitoring, and reporting for these plans will be led by the DDaT Strategy Performance and Governance team, who will ensure progress to agreed timelines and coordinate with wider DDAT risk, audit, and accountability frameworks to avoid duplication and maintain effective delivery. **May update**: On track for 31st October - policy will be published in the next couple of weeks. **10.6.26** update, Policy published. **October update:**	1 – Sarah Crampton, Head of Performance & Business Intelligence 2 – Yemi Holman, Head of DDaT Strategy, Performance, and Governance Due date 31 October 2026	

				On hold pending recruitment of second analyst resource. New due date is 31/03/2027 to align with recommendation 1. Any opportunity to complete action will begin especially if they support the CRMP strategic assessment of risk work. Newly formed Information Management Board may set specific direction for Data Quality focus otherwise this will come from SDMG or PAPB. Will also become part of delayed PowerBI implementation now due for CRMP year 3 delivery.	New due date 31st March 2027	

Prevention April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Lack of assurance over accuracy of HFSV eLearning training records.** In its 2024 HMICFRS inspection, NCFRA received a finding that "station-based staff should have a better understanding of the prevention strategy," as operational staff advised the Inspectorate that they had "limited training or confidence" to complete HFSV activities. It is therefore important that a regular HFSV-specific training regime is in place and that systems enable accurate and valid recording of training access and completion, particularly for eLearning training. In March 2025, NCFRA rolled out person-centred HFSV eLearning training to be completed by firefighters, crew managers, watch managers, and relevant prevention staff every two years. Our data analytics of this training data found a compliance rate of approximately 92%. However, NCFRA currently uses two separate systems:	NCFRA should: 1. Explore options for an integrated Learning Management System (LMS) that includes system controls to ensure training can only be marked as complete once accessed in its entirety. This should be included as part of the LMS procurement process in 2026. 2. Introduce periodic dip sampling for completed HFSV training data to validate accuracy and adherence. 3. Investigate the four instances where tracking	**Medium**	NFRS is aware of limitations in relation to the Moodle and Redkite platforms and these are informing the procurement process for a new LMS, this has commenced and is due to be in place by 1/10/2027. Dip sampling of training records will be facilitated in conjunction with the new Quality Assurance process for HFSVs which commenced in January 26. **Nov 26 update** 1. In progress and is being managed via a project, currently RAG green to complete within deadline of Aug 2027.	Neil Sadler 1st Oct 2027	

	Moodle (to access and complete the eLearning training) and RedKite (to record completion). As these systems are not integrated, there is a risk that individuals may record completion in RedKite without actually accessing and completing the training in Moodle. To assess this risk, we reviewed a sample of 14 individuals recorded as having completed the training and noted the following: • Four instances (three firefighters and one watch manager) where tracking data showed access times significantly below the minimum expected duration of 60 minutes (range: 18–41 minutes; average: 28.25 minutes). • Nine instances where the Moodle score was below 100%, despite staff having individually accessed and recorded training as complete. • Six instances where Moodle tracking data showed the eLearning status as incomplete, despite staff having individually accessed and recorded completion. • Five instances where Moodle records indicated the individual had never accessed the eLearning directly, yet RedKite recorded completion. Management advised this was likely due to group-based training delivered by watch managers at stations, which was supported by Moodle access records for the respective watch managers. The Prevention, Safeguarding and Partnerships Manager advised that as budget approval has been obtained, NCFRA intends to begin procurement activities for a single learning management system, with market engagement beginning in early 2026. **Risk and Impact:** The lack of system integration and reliance on separate platforms to access and manually record training completion reduces the validity of training compliance data, leading to reduced assurance over whether staff have completed	showed training was completed below the minimum expected duration of 60 minutes. 4. Work with the suppliers of Moodle and RedKite to investigate the system issues around access and completion recording. 5. Formalise and communicate procedures for recording group-based eLearning training to ensure consistency and transparency.		2. The Competency system co-ordinator going to facilitate this, going forward it is anticipated the new LMS will provide relevant assurances. In addition Prevention have been promoting the online training through the work based observations and input from the WM for Quality and Improvement. On track 3. Investigated, reported on & also addressed the issue of completing training properly through group training on cohort and quality assurance visits. Completed 4 & 5. This won't be progressing due to replacement system and is built into the new system build which is planned for go live in 2027. 1 & 2 – on target 3 – completed 4 & 5 – not progressing as built into new system.		

	mandatory training and limiting confidence in workforce competence for HFSV activities.					

Prevention April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Data integrity issues with HFSV data.** It is essential for organisations to maintain data that is complete, accurate, and formatted correctly, as this underpins reliable management reporting, supports informed decision-making, and enables identification of operational efficiencies. We reviewed the HFSV data (February 2025 – October 2025) and identified several data integrity issues (population 3439): • Blank mandatory fields which should be populated automatically. • Blank mandatory fields which should be populated manually. • Direct engagement jobs (116D) not completed automatically within 42 days as expected due to duplication of records. • Incorrect responsibilities listed for first contact based on NCFRAs HFSV Risk Profile for high risk and very high-risk jobs. Specific details of these data integrity issues are provided in Appendix A1. **Risk and Impact**: Incomplete or inaccurate HFSV data may compromise management information, leading to	NCFRA should: 1. Investigate and resolve the system auto population failures. 2. Implement a regular gazetteer update and integration process. 3. Implement user permission restrictions so that only the Quick Screens system can be used to created HFSV jobs. 4. Advise all staff that HFSV jobs should be created in the Quick Screens system and not in the main database screen. 5. Advise crews that all 116 Arson Task Force (ATF) jobs they complete should have an input in the referred by option. 6. Advise crews that duplicate 116D direct engagement jobs should be raised with the Prevention Team to enable deletion. 7. Review and correct the allocation of responsibilities for high and very high-risk jobs and work with the supplier to assess the feasibility of implementing automated responsibility assignment based on expected risk.	**Medium**	Changes to the CFRMIS data collection process and a review of permissions will form part of the CFRMIS Phase II Project Plan. Progress will be monitored by the Continuous Improvement Board. HFSV administration processes are reinforced within guidance and will be featured within the Cohort Training Days in 2026. The Risk Matrix will be reviewed as a result of internal audit and our case learning cycle. **Nov 2026** update – Actions 4, 5, 6 & 8 have been completed by the prevention team. The remaining actions relate to the CFRMIS Phase 2 project. There is currently no delivery date as discussed at CIB, as the new timeline for delivery is being reassessed due to some rising risks. Timeline is being worked on with advice from the supplier to ensure that it is realistic. New timeline should be available for the project board 30th November.	Lisa Bryan 1st Oct 2026 Revised date due following 30th Nov 26 meeting	

	unreliable reporting and ineffective decision making.	8. Introduce periodic data integrity checks to identify and correct data issues in a timely manner.				

Prevention April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**The HST do not have a system to record HFSVs and use an excel Job Sheet.** To enable accurate, timely and efficient recording and reporting of HFSVs, it is important that consistent systems and procedures are in place, such that data can be efficiently manipulated and analysed. Unlike operational crews, NCFRA's HST does not use a system-based approach to record and complete HFSVs. Instead, the team relies on an excel-based Job Sheet. Our review of the Job Sheet identified columns for key HFSV data fields, including date received, required first-contact date, contact attempts, job status, required resolution date, and resolution slippage. However, this is a manual process that requires significant time to maintain. It also makes it more difficult and time-consuming for NCFRA to review the full set of HFSV data, as Job Sheet entries must be manually merged with reports generated from crews' Quick Screen data for performance analysis, such as contact slippage and resolution timelines. This manual handling increases the risk of human error, which may compromise the accuracy and reliability of calculated performance metrics, including contact slippage and resolution timeliness. The Prevention, Safeguarding and Partnerships Manager advised that phase two for the CRMIS system intends to include an assessment of introducing a system-based dashboard for the HST to use for recording and managing their HFSVs.	NCFRA should implement a system-based solution for recording and managing HFSVs that integrates HST and crew HFSV data within a single platform.	**Low**	The CFRMIS Phase II Project Plan has been agreed and incorporates the development of a new integrated dashboard for the Home Safety Team (utilising the Vulnerable Persons Module of CFRMIS) This will enable better oversight and reporting, however we are reassured through the audit outcomes that contact times and resolution times are performing well with the interim solution that is in place. **Nov 2026** update – The CFRMIS Phase 2 project has no assigned delivery date as discussed at CIB, as the new timeline for delivery is being reassessed due to some rising risks. Timeline is being worked on with advice from the supplier to ensure that it is realistic. New timeline should be available for the project board 30th November.	Phil Pells 1st Oct 2026 Revised date due following 30th Nov 26 meeting	

	Risk and Impact: The reliance on a manual, spreadsheet-based process increases the likelihood of errors and inconsistent data capture, leading to inaccurate performance reporting and reduced confident in HFSV oversight.					

Core Financials (Joint) April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**Non-Purchase order list not updated for Force and Fire.** We would expect that there is a comprehensive and regularly updated non-purchase order list in place. We selected a sample of 10 police supplier payments from April to August 2025 we sought to confirm whether those payments without a purchase order were listed within the non-purchase order list. We noted there was one payment to the Police Chaplaincy UK of £100 on the 11th April 2025 with an invoice on the 7th of April 2025 which we could not locate on the non-PO list. Similarly, we selected a sample of 10 fire supplier payments for the same period and noted two without a purchases order, which was also not on the list: • County Couriers Ltd: 8th August 2025 for £49.32 • Tier 1 Training & Rehabilitation Systems: 4th August 2025 for £1575. **Risk and Impact**: Payments may be made where a purchase order is required, leading to lack of monitoring and potential loss of monies.	The Force and NCFRA should ensure that the non-purchase order list is reviewed annually and updated if necessary	**Low**	The number of invoices paid without a PO's is reviewed on a monthly basis, where a supplier is regularly paid without a PO the team have started discussing the reason for this and whether there is justification for it to be added to the exemption list. The exemption list will be reviewed bi-annually to ensure it is up to date for all relevant suppliers. The PO process is currently under review and will be updated by 31st December 2026. **Nov 26 update** – on course for completion by due date	Sam Ashby-Clarke, Head of Finance 31st Dec 2026	

Core Financials (Joint) April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
5	**Lack of contingency in place for when individuals signing off reconciliations are away.** We reviewed the June, July and August control account reconciliations for Fire and Police. We noted that there were segregation of duties between the individual completing the reconciliation, reviewing the reconciliation and signing them off. However, we noted that the sign off field and the corresponding date for this was left blank. We were advised that there was overlapping leave or sickness which led to these control accounts not being signed off. Alongside this there were numerous occasions within August 2025 for both Fire and Police, where the review field was blank, therefore there was no evidence of review. **Risk and Impact**: Reconciliations are incomplete and may contain errors if not signed off properly	The Force and NCFRA should implement contingency measures to ensure reconciliations continue to be signed off in the event of staff absence	**Low**	The format of the reconciliation files has recently been changed and the team are still getting to grips with the file, coupled with staff absence it has meant that some reconciliations were not properly prepared or reviewed. Going forward the team will be given a monthly deadline to have all reconciliations completed by which will be fully reviewed on a quarterly basis by a manager within the function. Where errors are identified, these accounts will be reviewed on a monthly basis to ensure anomalies do not continue **Update Sep 26** (via RB) - we will work in the team to ensure that all reconciliations are reviewed across the managers in the team to ensure segregation of duties. Move date to 31 Dec 2026 **Nov 26 update** – on course for completion by due date	Sam Ashby-Clarke, Head of Finance 30th Jun 2026 New update 31st Dec 2026	

Core Financials (Joint) April 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
6	**No automated workflow in place for changes in email address for fire suppliers.** Within Unit Four automated workflows are in place for supplier amendments for both Force and Fire	The NCFRA should implement an automated workflow for fire supplier email	**Low**	Currently the workflow for NCFRA and the Force are different, which can cause difficulty for situations noted above the team may not remember to seek approval before making	Sam Ashby-Clarke, Head of Finance	

	so that there is segregation of duties in place. We selected a sample of 10 supplier amendments from April 2025 to August 2025 to confirm there was there was appropriate authorisation. We noted that in four cases of an email change an automated workflow was not required for authorisation of change, unlike police email changes. **Risk and Impact**: Fire supplier emails can be changed without segregation of duties.	changes to synchronise with police.		changes to supplier information. The finance team have already flagged where these difference cause challenges in other areas of the organisation and have therefore proposed a full review of the workflow to ensure it operates consistently across both organisations. This proposal will need to be approved by both s151 officers before being implemented. **Update Sep 26** (via RB) - Workflow adjustments were implemented at the end of August and we will ask internal audit to re review this to ensure all areas are covered.	30th Jun 2026 Completed	

Disciplinary June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**No disproportionality analysis to support insight into differential outcomes or treatment** The NCFRA should routinely analyse disciplinary case data to identify trends, outcomes and any potential disproportionality in treatment or outcomes across different staff groups, roles or protected characteristics. This supports fairness, equality considerations and effective governance, and enables management to identify and address systemic issues or emerging risks. During our review, we noted that while information relating to disciplinary cases, complaints and confidential reporting is collated and themes are identified, there is no structured analysis of disproportionality to assess whether outcomes or treatment differ across staff groups, grades, departments or protected characteristics. Existing reporting focuses primarily on volumes, case themes and individual lessons learned, rather than comparative analysis of outcomes. As a	The NCFRA should introduce routine analysis of disciplinary and related case data to assess disproportionality in outcomes and treatment across relevant staff groups, roles and protected characteristics where appropriate. This analysis should be incorporated into regular management reporting and used to inform oversight, assurance and continuous improvement of the disciplinary framework.	**Medium**	This action is agreed. Although levels of volume are small for the Service, disproportionality analysis will be included in the bi-monthly Employee Relations meetings where it will be captured. **13.08.26** CB update. The disproportionality assessment item has been included in the most recent biannual review that is due to be agreed at the next people and culture board and then will feature in that. This will then feature in the bimonthly meetings as a standing item going forward. People and Culture board 26.08.26. Completed.	Craig Brown – HR Business Partner 31st July 26 Completed	

	result, the NCFRA has limited insight into whether disciplinary processes are being applied consistently and equitably across the workforce. **Risk and Impact**: Where disproportionality analysis is not routinely undertaken, there is an increased risk that differential treatment or outcomes are not identified or addressed in a timely manner					

Disciplinary June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**The Disciplinary Procedures do not state that investigations are conducted using the "balance of probabilities" standard.** Disciplinary procedures should define the standard of proof applied at each stage of the process, including investigations and hearings, to ensure consistency, fairness and legal defensibility. In an employment and disciplinary context, this is typically the "balance of probabilities" standard, and this should be documented within formal procedures. During our review of the Disciplinary Procedures, we noted that while the processes for investigations, hearings and appeals are set out in detail, the procedures do not state that findings and decisions at the investigation or hearing stage are made using the "balance of probabilities" standard. The standard is referenced later in the context of appeal grounds; however, its absence at earlier stages of the process creates a lack of clarity over the evidential threshold applied when determining whether allegations are substantiated. **Risk and Impact**: Where the applicable standard of proof is not clearly articulated within disciplinary	The NCFRA should update the Disciplinary Procedures to state that investigations and disciplinary hearings are conducted using the "balance of probabilities" standard. This clarification should be applied consistently across investigation, hearing and appeal sections of the procedures.	**Low**	Policy update will be completed to ensure consistency of approach. Outcome letters will be case specific where there is a balance of probabilities where the outcome has been reached this will be included, where there has been an admission or clear evidence provided to reach an outcome this will be included. **13.08.26** CB update. I can confirm that the policy now includes the balance of probability test. Completed	Craig Brown – HR Business Partner 31st July 26 Completed	

	procedures, there is an increased risk of inconsistency in decision making across cases and stages of the process.					

Project Management June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
1	**Oversight of Enabling Services project risks.** The NFRS Project Management Framework (April 2026) requires that where individual projects have a residual risk score above 15, these will be escalated to the Strategic Risk Register. We tested a sample of 11 projects to confirm adherence to this. We noted that risk information for projects within the Service is recorded in Project Workbooks, while Enabling Services record project risks within their project management software. Although risk scores are also recorded in the Service's Risk Management System, the Service does not have visibility of Enabling Services risks within the system. As a result, the Project Management Office (PMO) is unable to confirm that projects with residual risks above 15 are escalated in accordance with the Framework. **Risk and Impact:** Incomplete visibility of project risks across systems prevents timely identification and escalation of high-risk issues, potentially leading to unmanaged risks and adverse impacts on project delivery.	The Service should ensure they have access to project risks under Enabling Services in the Risk Management System, enabling the PMO and relevant stakeholders to monitor high-risk projects.	**Low**	1. PMO and DDaT to develop more robust, system agnostic processes to provide greater oversight of risks leading to more coherent and effective risk management, aligned where possible to the Project Framework. 2. Business Services and DDaT explore potential system improvements, or replacement, to address this issue, within funding constraints and viability where shared systems (with Police) are deployed. **Nov 26 update** – On track	Dan Retter Future Systems Project officer 31st Mar 2027	

Project Management June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
2	**Monitoring benefits throughout the project lifecycle.** The Project Initiation Document (PID) formally defines projects, including their governance and delivery arrangements. PIDs include a section outlining expected benefits and associated measures and, since the implementation of the NFRS Project Management Framework in April 2026, also specify when benefits are expected to be realised. We tested a sample of 11 projects and confirmed that benefits had been adequately defined within individual PIDs. Benefits are currently reviewed in the final stages of a project, as part of Stage 5 (Closure) and Stage 6 (Benefits Realisation). However, we noted that there is no formal process in place to monitor benefit measures throughout the project lifecycle to ensure they remain on track for delivery in line with the timelines set out in the PID. **Risk and Impact:** Project benefits are not actively tracked during delivery, which may result in benefits not being realised as planned, and reduced assurance that projects deliver intended value.	The Service should implement a formal process to monitor and report on benefit realisation throughout the project lifecycle, ensuring progress against defined measures and timelines is regularly tracked and addressed where necessary.	**Low**	1. Review Project Management Framework to ensure clarity on expectations regarding benefits management and how this should be delivered. 2. Review training delivery for Project Managers, Fire Leads and SRO's (NFRS staff) to ensure expectations are understood and staff are capable and confident to deliver benefits management throughout project lifecycle. 3. PMO to develop processes to ensure monitoring of benefits management as part of highlight reporting. 4. Highlight reporting to CIB to include benefits management. **Nov update** – On track	Dan Retter Future Systems Project officer 1st Jan 2027	

Project Management June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
3	**Capturing lessons learned during the project lifecycle.** We tested a sample of 11 projects to confirm that lessons learned had been collated and reviewed during project delivery. Project Workbooks include a dedicated tab to record lessons learned; however, this had not been completed for the two projects sampled that were in the delivery stage. Discussions with management confirmed that the current process requires lessons learned to be formally captured at project closure within Project Closure Reports. However, the Service intend to mature this approach by ensuring lessons learned are captured throughout the project lifecycle via the Project Workbook. This ensures that lessons are identified and addressed in a timely manner, supporting continuous improvement and reducing the risk of issues recurring during the project lifecycle. **Risk and Impact:** Lessons learned are not identified and shared in a timely manner during project delivery, which may lead to repeated issues and reduced opportunities to improve project outcomes.	The Service should continue to refine the lessons learned process to actively capture and review organisational learnings throughout the project lifecycle.	**Low**	1. Review Project Management Framework to ensure clarity on expectations regarding lessons learned and how this should be delivered. 2. Review training delivery for Project Managers, Fire Leads and SRO's (NFRS staff) to ensure expectations are understood and staff are capable and confident to capture and address lessons learned throughout project lifecycle. 3. PMO to develop processes to ensure monitoring of lessons learned as part of highlight reporting. 4. Highlight reporting to CIB to include ongoing lessons learned. **Nov 2026 update** – on track	Dan Retter Future Systems Project officer 1st Jan 2027	

Project Management June 2026

	Observation/Risk	Recommendation	Priority	Agreed Actions	Timescale/ Responsibility	Status
4	**Communicating the NFRS Project Management Framework to staff.** We sought to confirm that the NFRS Project Management Framework (April 2026) had been	In the interim of introducing the new staff intranet, the	**Low**	1. PMO to provide interim solution on legacy intranet, ensuring relevant PMO documentation is	Dan Retter Future Systems Project officer	

	communicated to all relevant staff, ensuring they are aware of their roles and responsibilities. We noted that the NFRS Project Management Framework is not yet available on the staff intranet. Management advised that the Framework will be shared with Project Managers upon project initiation. For other roles, the Service is currently developing a new staff intranet, on which the Framework will be published once completed. **Risk and Impact**: Staff are unaware of their roles and responsibilities in relation to project management, increasing the risk of non-compliance with the Framework and inconsistent project delivery.	Service should communicate the NFRS Project Management Framework to all relevant staff to ensure they are aware of their roles and responsibilities		available and communicate appropriately to staff. 2. Develop dedicated PMO area on new SharePoint intranet **Nov 2026 update** – on track	31st Mar 2027	

AGENDA ITEM 8

NORTHAMPTONSHIRE POLICE, FIRE AND CRIME COMMISSIONER

AND NORTHAMPTONSHIRE FIRE AND RESCUE SERVICE

Joint Independent Audit Committee Report

Report Title	**HMICFRS summary report**
Meeting Date	**02 December 2026**
Author	**Lisa Jackson**

1. Purpose of the Report

This report provides the Joint Independent Audit Committee (JIAC) with an update on the service improvement associated with the HMICFRS inspection programme.

2. Background

At the July 2026 JIAC meeting, the group was provided with an overview of the HMICFRS inspection for Round 4, which was underway at that time. The inspection period ran from 01 June 2026 for 10 weeks.

As outlined in this report, Principal Officers were provided with a verbal debrief, delivered on 12 August 2026, with a draft copy of the inspection report shared on 01 October 2026 for factual accuracy checks. The final report was published on 19 November 2026.

This latest grading from HMICFRS compares favourably to our previous inspection, seeing improved grades in six of the assessment areas and a 50% reduction in Areas for Improvement identified (from 17 to 8 AFI's).

3. Areas for Improvement (Round 3)

Prior to our inspection, the service had made good progress against all the Areas for Improvement (AFI) from Round 3. Through a self-assessment process, 16 of the 17 AFI's were considered closed in our Q1 update to HMICFRS in June 2026.

Current HMICFRS process dictates that following inspection activity, an AFI can either be closed or considered as an 'enduring' AFI. Following final publication of the report, we will seek to liaise with our HMICFRS lead to formalise if any AFI's remain from Round 3.

4. Round 4 Inspection

The Round 4 inspection programme for NFRS was delivered successfully; HMICFRS Inspection Officers met with over 100 staff through interviews, focus groups and reality testing and a further 125+ documents were provided as part of evidence gathering during this period. During the service debrief in August, HMICFRS praised all NFRS staff for their professionalism during the inspection activity.

It was an operationally busy summer period with two of the individual heatwaves coinciding with both HMICFRS 'in-service' weeks. This did impact on staff and crews' ability to attend planned reality testing and focus groups. However, in collaboration with the HMICFRS Service Liaison Lead, the service was able to implement appropriate workarounds, adapting the timetable to ensure delivery of the required inspection programme.

The draft Inspection report received on 01 October was considered by members of the Senior Leadership Team for factual accuracy, with a response provided back to HMICFRS within the two week timeframe.

HMICFRS 2025-2027 NFRS Inspection - Overall Summary Table

Overall summary

In our inspection, we assessed how well Northamptonshire Fire and Rescue Service has performed in ten areas. We have made the following graded judgments:

Outstanding	Good	Adequate	Requires improvement	Inadequate
	Understanding the risk of fire and other emergencies	Making best use of resources to provide an efficient and affordable service	Responding to fires and other emergencies	
	Preventing fires and other risks	Promoting, embedding and improving values and culture		
	Protecting the public through fire regulation			
	Responding to major and multi-agency incidents			
	Training and developing the right people with the right skills			
	Ensuring fairness and diversity			
	Leading people effectively			

5. Next steps

During 2026, the service has established an internal process, using the Plan, Do, Check, Act model to assess progress against any AFI and to formally update HMICFRS through its Monitoring Portal. The service received eight new AFI's in its inspection report, across four assessment areas –

1	Response	The service should improve the availability of its on-call crewed fire engines to respond to incidents in line with its community risk management plan.
2	Response	The service should make sure that all staff in fire control adopt and understand National Operational Guidance through effective training, exercising and competence processes.
3	Response	The service should improve how consistently it meets its response standards and clearly reports its performance to the public
4	Making the best use of resources	The service should make sure it effectively manages fleet risks in a way that minimises the impact on the service it provides to its communities, workforce competence and organisational resilience.
5	Making the best use of resources	The service should assure itself that its arrangements for managing providers of equipment, personal protective equipment and other operational assets are effective and provide value for money and support operational requirements.
6	Improving values and culture	The service should assure itself that its health and safety arrangements provide effective oversight, scrutiny and assurance.
7	Improving values and culture	The service should proactively monitor working hours (including overtime) to improve staff well-being.
8	Leading people effectively	The service should assure itself that fire control leaders and middle managers act as role models to promote a positive culture.

Since 2025, the service has been refining its annual corporate planning process. From October through to March, there is activity to build the plan for the following financial year. All feedback received from HMICFRS inspection will be incorporated into the development of this plan, with appropriate tracking put in place to provide the following governance routes with oversight of the AFI's -

- Change and Improvement Board (CIB) – meets bi-monthly
- Accountability Board – updates provided as per forward planner
- JIAC – updates provided as per forward planner

6. Conclusion

The Committee are asked to note the contents of this report and the Governance arrangements discharged by the Service Boards structure to ensuring there is sufficient scrutiny and quality assurance of actions relating to inspection recommendations.



Agenda item 9

JIAC
Fraud update December 2026

Author: Nick Alexander, Chief Finance Officer

NORTHAMPTONSHIRE
POLICE
Fighting Crime. Protecting People.

Purpose

1.1. This report provides updated details of the robust processes and procedures Northamptonshire Police currently has in place to identify and mitigate the likelihood of fraud. These complement and support the national measures that exist for scrutiny of the public sector and managing integrity across Police Forces in England & Wales.

2. Recommendation

2.1. To note the content of the report.

3. National Standards - College of Policing: Code of Ethics (2024)

3.1. The *Code of Ethics* was updated and reintroduced by the College of Policing in its role as the professional body for policing in 2024. The 'Code of Ethics' is not a statutory Code of Practice, however, it is underpinned by the 'Code of Practise for Ethical Policing', which relates specifically to chief officers in the discharge of their functions. In discharging any function to which this Code of Practice relates, chief officers must have regard to this Code of Practice pursuant to section 39A(7). This Code of Practice does not alter the existing legal powers or responsibilities of any Police and Crime Commissioner (PCC or PFCC) or equivalent, chief officer of police, or other person.

It does not alter the statutory basis or provisions of the Police Reform Act 2002 and associated regulations, including – but not limited to the, Police (Conduct) Regulations 2020, & The Policing Protocol Order 2011 (section 23) and this came into effect on 6 December 2023.

3.2. The code applies to all Policing members, including Officers, Staff, PCSO's, Specials and Volunteers.

3.3. The purpose of which is to set out the actions that Chief Officers should carry out to ensure that they lead an ethical culture, where staff are supported and directed to use the ethical policing principles in decision making and to demonstrate professional behaviour. It also describes what needs to be done to proactively and positively identify – and respond to – misconduct and corruption when it occurs.

3.4. The *Code* of Practise begins by clearly laying out the expectations of Chief Officers in:

- **Ensuring ethical and professional behaviour,** Chief officers should lead and take action to ensure ethical and professional behaviour within their force.

Fig 1

- **Challenging unprofessional behaviour,** Chief officers should take action to ensure that staff welfare is understood and managed within their force.
- **Staff Welfare,** Chief officers should take action to ensure that unprofessional behaviour is challenged within their force.
- **Ensuring Openness and Candour,** Chief officers have a duty to ensure openness and candour within their force.
- **Continuing Professional Development,** Chief officers should take action to ensure CPD within their force.
- **Recognising and responding to misconduct,** Chief officers should take action to respond to misconduct within their force.

3.5. The *Code* is split into two sections:

1. Ethical Policing Decisions, which sets out that;

"The ethical policing principles are a series of guiding statements that should be used to help people in policing do the right things, in the right way, for the right reasons."

These are

- **Courage –** making, communicating and being accountable for decisions and standing against anything that could bring our profession into disrepute.
- **Respect and empathy –** Encouraging, listening to and understanding the views of others, and seeking to recognise and respond to physical, mental and emotional challenges that we and other people may face.
- **Public Service –** working in the public interest, fostering public trust and confidence, and taking pride in providing an excellent service to the public.

And is summarised by the College as



2. The second section is Guidance for ethical and professional behaviour in policing, which sets out that;

   "As a result of being part of the policing profession, higher expectations are placed on us compared to the general public. As policing professionals, more attention is likely to be drawn to any misuse of our position or any failure to meet the expectations of our profession.

   We uphold and promote the reputation of the police service by acting lawfully and in a way that demonstrates fairness and respect, policing with integrity, trust, confidence and legitimacy (in line with the College of Policing leadership standards)."

   The public interest and trust, thinking about how our actions can be interpreted, acting selflessly, act in truth, do not make false statements, do not use your position for gain and ensuring professional behaviour and language.

   Doing our best, including acting diligently, promoting a positive professional image, being conscious of the impact of our behaviour, not fearing in conducting our professional duties and taking ownership.

4. National Fraud Initiative

4.1. The National Fraud Initiative (NFI) is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud. This includes Fire and Rescue Authorities, Police Forces and OP(F)CCs, Local Probation Trusts and Community Rehabilitation Companies, as well as local councils and a number of private sector bodies.

4.2. Fraudsters often target different organisations at the same time, using the same fraudulent details or identities. The NFI can help tackle this by comparing information held by organisations to identify potential fraud and overpayment.

4.3. A match does not automatically mean fraud. Often, there may be an explanation for a data match that prompts bodies to update their records and to improve their systems.

4.4. Although not mandatory, central government departments, agencies and arm's length organisations are encouraged to submit datasets on payroll and trade creditors.

4.5. The use of data for NFI purposes continues to be controlled to ensure compliance with data protection and human rights legislation.

4.6. The main categories of fraud identified by the NFI in England relate to pensions, council tax single person discounts and housing benefit. The latest national report indicated over £510m of detected fraud. The full report is available here:

https://www.gov.uk/government/publications/national-fraud-initiative-reports

4.7. Data matching showing little or no fraud and error can provide bodies with assurances about the effectiveness of their control arrangements. It also strengthens the evidence for the body's annual governance statement.

4.8. NFI data matching plays an important role in protecting the public purse against fraud and is run every two years. It has recently detected fraudulent working arrangements, including where a person was inappropriately working for multiple public sector organisations and has been prosecuted.

4.9. We are currently undergoing the Autumn/ Winter 2026 assessment and all returns have been completed. The results from the most recent assessment (2024), the NFI identified a number of items for review, these included:

- 6 cases of employees or pensioners matches were matched and were in receipt of two or more incomes, none of which were found to be of concern (all matters were correctly abated pensions)
- 401 Suppliers records with matches and queries were raised, none were duplicated payments nor erroneous/ fraudulent.

4.10. Each one was checked that it was found that all were appropriate and not fraudulent. No concerns or anomalies were raised to the s151 officer and the s151 officer also contacted the Home Office specifically around the abated pensions queries. At the time of writing the report there were no concerns raised around any of these pensions matters.

5. Local Strategies – Policies and Procedures

5.1. Northamptonshire Police have re-invigorated its policies, procedures and staffing to ensure that following the findings of the Angiolini Report and internal misconduct cases its vetting standards are now at their highest levels. Furthermore, all senior Police Staff and Officers appointments since the 2024 report have been completed under the new vetting standards and all senior staff and officer qualifications have also been fully reviewed and checked.

5.2. All staff and volunteers must pass a rigorous vetting processes, which can include additional background and home checks before they are allowed to commence work or use data from within Northamptonshire Police.

5.3. Strategies, policies and procedures are in place locally to promote and enforce national standards.

Recent subjects of Professional Standards Dept (PSD) publications including most notably;

- IOPC - Learning the lessons, including a specific publication on "Culture and practice: preventing and identifying police corruption"
- Abuse of position for sexual purposes
- Access to Systems

There have also been a number of days across the force to directly address expected standards chaired by Chief Officers.

5.4. PSD produced a e-magazine, called "The Standard" which covered a range of topics relating to ethics and professional standards, sharing good practice and promoting reporting channels for inappropriate behaviours. This future of this publication and the ways in which PSD communicate with the workforce is currently under review. At the moment communications are being dealt with as follows;

The updates from PSD are currently being covered by the 'Spotlight on Professional Standards', whilst 'The Standards' is under review. This centralised communication stream from PSD covers all aspects of professional standards, with the most recent publications being

- Building a culture, where people feel safe to speak up
- If you haven't got a policing purpose to look at something, just don't
- The NA policy and declaring memberships of hierarchical organisations

5.5. A number of local policies and procedures are in place which relate to managing integrity of police officers and staff in Northamptonshire to which all individuals are required to adhere. These include:

- ACPO Guidance on Business Interests
- Business Interest Policy
- Confidential Reporting Policy
- Expenses & Allowances Policy
- Fraud Investigation Policy
- Gifts and Hospitality Policy & Procedure
- Misconduct Outcomes Publications
- Notifiable Associations Procedure
- Overtime (Police Officers) Procedure

- Police Staff Misconduct Policy & Procedure
- Procurement Card Policy
- Service Confidence Procedure
- Social Media Policy
- Substance and Alcohol Misuse Policy
- Vetting Policy and Guidance
- Whistleblowing Policy – supported by the Bad Apple reporting system
- Your Personal Finances Policy

5.6. All policies, procedures and guidance are available to staff on the internal website and subject to regular review points.

5.7. Finance and PSD share information such as pay to suppliers and customer files in order to ensure that all appropriate information is taken into account when reviewing financial transactions and misconduct.

5.8. The Force employs a Corruption Prevention Officer to work with internal stakeholders and external partners to improve preventative measures. This has included implementing Integrity Health Checks for all staff and officers that covers a number of areas including business interests, notifiable associations and financial status. The purpose of this is to reduce organisational vulnerability and enhance personal welfare. The Professional Standards Dept works with HR to ensure this is now included in PDRs to manage and monitor.

5.9. Professional Standards and Finance now also discuss matters of concern, including, pay, expenses, overtime and any cases of fraud to ensure that all patterns and concerns are identified and addressed as appropriate. During this review period and up to the issuing of this report, there were no matters of fraud relating to expenditure or income of Northamptonshire Police's finance that either party were aware of or had begun disciplinary proceedings around.

5.10. Furthermore, supporting the Confidential Reporting Policy is a an 'Integrity' app to allow concerns, corruption, misconduct and poor behaviours to be reported.

In the last 12 months there has been no report linked to fraud or misuse of public funds, and no corruption identified.

The app has been used to flag varying levels of misconduct and suspected corruption, with cases being managed by both Professional Standards and HR.

6. Notable Events containing fraud within Northamptonshire Police

6.1. On 8th October 2025, Deputy Chief Constable Ash Tuckley announced that the Force had been investigating cases of "keyboard jamming" where employees were absent from work but claiming working time. In 2025/26, as previously reported, the force identified ten potentially culpable employees, covering 1,516 hours of work. All of these cases were investigated with outcomes including resignation, dismissal and written warnings. In one instance, the investigations have been completed, but the hearing process is still awaiting to take place. In 2026/27 one final case was identified for 11 hours and this person has been dismissed.

7. Response to National events

7.1. The earlier Baroness Casey review into the Metropolitan police, gave rise into reviews which continue today

- The ways and speed in which Policing bodies are able to dismiss Staff and Officers for misconduct;
- The speed at which reviews are completed;
- Patterns of behaviour;
- Inconsistent use of the misconduct procedure.

7.2. All national findings and reviews are considered for local implications and are embedded into training, guidance and practise

7.3. The Professional Standards team has increased across the board; however, the focus currently is on vetting and the management of cases.

8. Governance and Controls

8.1. The Corporate Governance Framework clarifies the following:

PREVENTING FRAUD AND CORRUPTION

Overview and Control

The PFCC, the CFO and the CC will not tolerate fraud or corruption in the administration of their responsibilities, whether from inside or outside.

There is
an expectation of propriety and accountability on officers, staff, volunteers and members at all levels to lead by example in ensuring adherence to legal requirements, rules, procedures and practices.
The PFCC, the CFO, and the CC also expect that individuals and organisations (e.g., suppliers, contractors, and service providers) with whom they come into contact will

act towards the PFCC with integrity and without thought or actions involving fraud or corruption.

Key Controls

The key controls regarding the prevention of financial irregularities are that:

Key Controls: Preventing Fraud and Corruption
There is an effective system of internal control.
The organisation has an effective anti-fraud and corruption policy and maintains a culture that will not tolerate fraud or corruption.
All officers, staff, volunteers and members will act with integrity and lead by example
Senior managers are required to deal swiftly and firmly with those who defraud or attempt to defraud the organisation or who are corrupt.
High standards of conduct are promoted amongst officers, staff, volunteers and members through adherence to codes of conduct.
There is an approved Gifts, Gratuities and Hospitality Policy and procedure that must be followed. This includes the maintenance of a register of interests in which any hospitality or gifts accepted must be recorded.
Whistle blowing policy and procedures are in place and operate effectively.
Legislation including the Public Interest Disclosure Act 1998 and the Bribery Act 2010 is adhered to.

Responsibilities of the Statutory Officers

Responsibilities of the Statutory Officers: Preventing Fraud and Corruption
To ensure all staff act with integrity and lead by example.
CFO/CC, are responsible for preparing an effective anti-fraud and anti-corruption policy and maintaining a culture that will not tolerate fraud or corruption and ensuring that internal controls are such that fraud or corruption will be prevented where possible.
The organisations shall prepare a policy for the registering of interests and the receipt of hospitality and gifts covering officers and staff. The policy is published as appropriate on its website and the Force's and Service's website. A register of interests and a register of hospitality and gifts shall be maintained for staff in a manner to be determined by the PFCC.
The organisations shall prepare a whistle blowing policy to provide a facility that enables staff, the general public and contractors to make allegations of fraud, misuse and corruption in confidence, and without recrimination, to an independent contact. Procedures shall ensure that allegations are investigated robustly as to their validity that they are not malicious, and that appropriate action is taken to address any concerns identified. The PFCC shall ensure that all staff are aware of any approved whistle blowing policy.
To implement and maintain an adequate and effective internal financial framework clearly setting out the approved financial systems to be followed.
The PFCC, the CFO, and the CC shall notify the PFCC CFO and the CC CFO immediately if a preliminary investigation gives rise to any suspected fraud, theft, irregularity, improper use or misappropriation of property or resources. This reporting fulfils the requirements of Section 17 of the Crime and Disorder Act 1998. In such instances, the PFCC, the CC, the PFCC/NCFRA CFO and the CC CFO shall agree any further investigative process. Pending investigation and reporting, the PFCC, the CFO, and CC shall take all necessary steps to prevent further loss and to secure records and documentation against removal or alteration.
The CFO may instigate disciplinary procedures where the outcome of an investigation indicates improper behaviour.

9. Internal and external audits

9.1. Internal financial audits which would highlight any potentially fraudulent activity are conducted by Forvis Mazars LLP throughout the year on a cyclical basis, looking at different thematic strands.

9.2. Internal audit conducted financial audits during the year and did not find any occurrences of fraud and provided assurances over the financial controls in place. Any recommendation from financial (and other) audits are separately reported to JIAC through an independent path.

9.3. External audits which scrutinise the Force's accounting procedures and which would identify and mitigate the likelihood of fraud are conducted annually.

10. His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) Inspections

10.1. The inspection programme in which HMICFRS draws together evidence from its annual all-force inspections. The evidence is used to assess the effectiveness, efficiency and legitimacy of the service. HMICFRS introduced these assessments so that the public will be able to judge the performance of their Force and policing as a whole. The **effectiveness** of a force is assessed in relation to how it carries out its responsibilities including cutting crime, protecting the vulnerable, tackling anti-social behaviour, and dealing with emergencies and other calls for service. Its **efficiency** is assessed in relation to how it provides value for money. Its **legitimacy** is assessed in relation to whether the force operates fairly, ethically and within the law.

10.2. The legitimacy inspection focused on the extent to which forces develop and maintain an ethical culture to reduce unacceptable types of behaviour among their workforces.

10.3. HMICFRS acknowledged that research tells us that the best way to prevent wrongdoing is to promote an ethical working environment or culture and that police leaders need to promote ethical principles and behaviour and act as role models, in line with the Code of Ethics.

10.4. The latest full Northamptonshire Police HMICFRS inspection took place in 2025. No matters of concern in relation to fraud or corruption were highlighted as part of the review.

11. Appendix 1 – Code of Ethics

Code of Ethics | College of Policing

12. Appendix 2 – National Fraud Initiative 2022-24 Report (last full report)

National Fraud Initiative reports - GOV.UK

And includes the two most recent updated

2025-01-28_NFI_report_2022-24_v3.pdf

National Fraud Initiative Report 2022 - 2024 (HTML) - GOV.UK

NORTHAMPTONSHIRE POLICE
Fighting Crime. Protecting People.

Joint Independent Audit Committee

2nd December 2026

AGENDA ITEM: 11

REPORT BY	**OPFCC/NCFRA Chief Finance Officer**
SUBJECT	**Joint Independent Audit Committee (JIAC) – Rolling Agenda Plan**
RECOMMENDATION	To discuss the agenda plan

1. Background

1.1 The agenda plan incorporates statutory, good practice and agreed scrutiny items.

ROLLING AGENDA PLAN 2026

		Frequency required	7th October 2026	2nd December 2026	Safe and Sound workshop – 2nd December	17th March 2027	30th June 2027	29th September 2027
	Confirmed agenda to be circulated		28/08/2026	30/10/2026		05/02/2027	21/05/2027	20/08/2027
	Deadline for reports to be submitted		25/09/2026	20/11/2026		05/03/2027	18/06/2027	17/09/2027
	Papers to be circulated		30/09/2026	25/11/2026		10/03/2027	23/06/2027	22/09/2027
Restricted	Meeting of members and Auditors without Officers Present	Once per year		Meeting of members and Auditors without Officers Present			Meeting of members and Auditors without Officers Present	
Public	Apologies	Every meeting	Apologies	Apologies		Apologies	Apologies	Apologies
Public	Declarations	Every meeting	Declarations	Declarations		Declarations	Declarations	Declarations
Public	Meetings log and actions	Every meeting	Meetings log and actions	Meetings log and actions		Meetings log and actions	Meetings log and actions	Meetings log and actions
Public	JIAC annual report	Annually					JIAC annual report	
Public	External Auditor Reports – Grant Thornton	Every meeting	External Auditor reports	External Auditor reports		External Auditor reports	External Auditor reports	External Auditor reports
Public	Internal Auditor reports (progress)	Every meeting	Internal Auditor progress reports	Internal Auditor progress reports		Internal Auditor progress reports	Internal Auditor progress reports	Internal Auditor progress reports
Public	Internal Audit Plan and Year End Report	Once a year for NCFRA and PFCC & CC					Year End Reports 2025/26	
						Internal Audit Plans 2026/27 NCFRA, PFCC and CC		
Public	Update on Implementation of internal audit recommendations	Twice a year for NCFRA and PFCC & CC	Audit implementation update of internal audit recommendations PFCC and CC	Audit implementation update of internal audit recommendations NCFRA		Audit implementation update of internal audit recommendations PFCC and CC	Audit implementation update of internal audit recommendations NCFRA	Audit implementation update of internal audit recommendations PFCC and CC
Public	HMICFRS updates	2 per year per organisation	CC - HMICFRS update	NCFRA – HMICFRS Update		CC - HMICFRS update	NCFRA – HMICFRS Update	CC - HMICFRS update
Public	Fraud and Corruption: Controls and processes	Once a year for NCFRA and PCC & CC	NCFRA - Fraud and Corruption: Controls and processes	Policing - Fraud and Corruption: Controls and processes				NCFRA - Fraud and Corruption: Controls and processes
Public	Budget plan and MTFP process and plan update and timetable	Annually for all	NCFRA, CC and PFCC - Budget plan and MTFP process and plan update and timetable					NCFRA, CC and PFCC - Budget plan and MTFP process and plan update and timetable

		Frequency required	7th October 2026	2nd December 2026	Safe and Sound workshop – 2nd December	17th March 2027	30th June 2027	29th September 2027
Public	Statement of accounts	Annually for all (subject to audit timescales)	External Audit Update	External Audit Update		External Audit Update	External Audit Update	External Audit Update
Public	Treasury Management Strategy	Annually for all				NCFRA, CC and PFCC - Treasury Management Strategy		
Public	Attendance of PFCC, CC and CFO	Annually for all						
Restricted	Risk register update (including current risk policy as an appendix)		PFCC Risk register (including current risk policy as appendix)	CC Risk register (including current risk policy as appendix)		NCFRA Risk Register (including current risk policy as an appendix)	CC Risk register (including current risk policy as appendix)	PFCC Risk register (including current risk policy as appendix)
Public	PCC28 updates	Every meeting	PCC28 updates	PCC28 updates		PCC28 updates	PCC28 updates	PCC28 updates
Restricted	Contempt of Court review	One off	Contempt of Court Review					Contempt of Court Review