



Auditor's Annual Report

**Police and Crime Commissioner for Humberside and Chief Constable for Humberside – year ended 31
March 2025**

February 2026

Contents

- 01** Introduction
- 02** Audit of the financial statements
- 03** Our work on Value for Money arrangements
- 04** Other reporting responsibilities
- 05** Audit fees and other services

- A** Appendix A: Further information on our audit of the financial statements

Our reports are prepared in the context of the 'PSAA Statement of Responsibilities of Auditors and of Audited Bodies' and the 'Appointing Person Terms of Appointment' issued by Public Sector Audit Appointments Limited. This document is to be regarded as confidential to the Police and Crime Commissioner for Humberside and Chief Constable for Humberside. It has been prepared for the sole use of the Police and Crime Commissioner and the Chief Constable for Humberside as those charged with governance. We do not accept any liability or responsibility to any other person in respect of the whole or part of its contents.

01

Introduction

Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for the Police and Crime Commissioner for Humberside and Chief Constable for Humberside (the Commissioner and Chief) for the year ended 31 March 2025. Although this report is addressed to the Commissioner and CC, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on the 19 February 2026. Our opinion on the financial statements was unqualified.



Reporting to the group auditor

While the group instructions were issued in September 2025 by the National Audit Office in respect of our work on the PCC and Group's WGA submission, we are awaiting further instruction on non-sampled components. We have submitted the Assurance Statement on 19 February 2026.



Value for Money arrangements

We did not identify any significant weaknesses in the Commissioner and Chief's arrangements to secure economy, efficiency and effectiveness in its use of resources. Section 3 provides our commentary on the Commissioner and Chief's arrangements.

02

Audit of the financial statements

Audit of the financial statements

Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (UK) (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Commissioner and Chief Constable and whether they give a true and fair view of the Commissioner and Chief Constable's financial position as at 31 March 2025 and of its financial performance for the year then ended.

Our audit report, issued on 19 February 2026, gave an unqualified opinion on the financial statements for the year ended 31 March 2025. A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

Qualitative aspects of the Commissioner and Chief Constable's accounting practices

We have reviewed the Commissioner and Chief Constable's accounting policies and disclosures and concluded they comply with the 2024/25 Code of Practice Local Authority Accounting, appropriately tailored to the Commissioner and Chief Constable's circumstances. Draft accounts were received from the Commissioner and Chief Constable in June 2025 and were of good quality

Significant difficulties during the audit

During the course of the audit, we did not encounter any significant difficulties, and we have had the full co-operation of management.

Other reporting responsibilities

Reporting responsibility	Outcome
Narrative Report	We did not identify any significant inconsistencies between the content of the narrative report and our knowledge of the Commissioner and Chief Constable.
Annual Governance Statement	We did not identify any matters where, in our opinion, the governance statement did not comply with the guidance issued by CIPFA/LASAAC Code of Practice on Local Authority Accounting.

03

Our work on Value for Money
arrangements

VFM arrangements

Overall Summary



VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Commissioner and Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



Financial sustainability - How the Commissioner and Chief Constable plans and manages its resources to ensure it can continue to deliver its services.



Governance - How the Commissioner and Chief Constable ensures that it makes informed decisions and properly manages its risks.



Improving economy, efficiency and effectiveness - How the Commissioner and Chief Constable uses information about its costs and performance to improve the way it manages and delivers its services.

Our work is carried out in three main phases.

Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Commissioner and CC has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources, including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with officers

Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Commissioner and Chief Constable. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements** - we make these recommendations for improvement where we have identified a significant weakness in the Commissioner and/or Chief Constable's arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.
- **Other recommendations** - we make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant, but which still require action to be taken.

The table on the following page summarises the outcome of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements, or made other recommendations.

VFM arrangements – Overall summary

Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 Financial sustainability	11	No	No	No
 Governance	14	No	No	No
 Improving economy, efficiency and effectiveness	17	No	No	No

VFM arrangements

Financial Sustainability

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



VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability

How the Commissioner and Chief Constable identifies significant financial pressures that are relevant to their short and medium-term plans. Detailed processes are in place to identify service costs as part of budget setting.

The Commissioner has a Medium Term Resource Strategy (MTRS) which covers a period of 5 years and considers shifting police priorities and changes in funding. The MTRS sets out the financial direction of the Force and outlines the key risks and financial pressures.

The MTRS includes the revenue budget, capital programme and precepting decisions. It is reassessed and extended annually and if required re-prioritised to enable the Force to achieve the aims and objectives established in the Commissioner's Police and Crime Plan.

The Commissioner and Chief Constable have a well-established and robust budget monitoring process in place. The process is led and co-ordinated by the finance team but includes conversations and challenge with relevant budget holders and other members of staff as appropriate, with a focus on the current and future main issues arising and agreeing action where necessary.

Budget monitoring identifies pressures during the year. Longer term issues identified through budget monitoring feed into the mid-year review of the budget and annual update of the MTRS. A thorough review of commands pressures is undertaken as part of the mid-year budget review. These are considered for the forthcoming year's budget and MTRS review along with central pay pressures and national/regional pressures.

The financial climate continued to impact on finances in 2024/25, creating short term financial pressures. In 2024/25, the Commissioner and CC mid-year review reported to the Police and Crime Panel detailed a projected budget overspend of £1.339m. However, the year-end revenue outturn was a reduced overspend of £0.484m. The reason for the overspend was due to overspending on police staffing and PCSOs due to lower than forecast attrition, overspending on uniform, overspending on information services and additional compensation claims. Overspends were partially offset by underspending in other areas and the use of earmarked reserves to fund digital innovation. This is evidence of effective financial management arrangements despite the additional pressures.

How the Commissioner and Chief Constable plan to bridge funding gaps and identifies achievable savings. A savings target is part of the MTRS, with savings identified through various reviews and investments in more efficient work methods.

The MTRS includes a group savings requirement of £2.5m for 2025/26 and 2026/27 and £1.5m for 2027/28 to 2029/30. For 2025/26 and 2026/27 the MTRS shows £0.4m of the required savings as being agreed or agreed in principle, with £0.5m proposed and £1.6m to be identified. In future years, all of the target savings are yet to be identified. The failure to deliver planned savings is recognised as a risk to the group financial position.

The 2024/25 budget included a savings target of £1.5m, this was increased to £1.6m at the mid-year review. Overall savings of £1.688m, where reported as being delivered, therefore exceeding the target by £0.088m. The overall savings target included in the MTRS is underpinned by a savings plan which sets out the specific schemes along with the forecast savings that are forecast to be generated. Review of financial reporting to Chief Officers Group (COG), Accountability Board and Police and Crime Panel demonstrates that savings plans are monitored in year and progress tracked to ensure delivery.

How the Commissioner and Chief Constable plan finances to support the sustainable delivery of services in accordance with strategic and statutory priorities.

Resources follow priorities through the MTRS which aligns with the organisational change programme and other Force plans. The Police and Crime Plan 2024 to 2029, sets out the Humberside Police and Crime Commissioners vision, mission, values and aims. The plan sets out the financial resources used to deliver the plan, including the sources of funding and the role Central Government play in the allocation of funding. The plan references the annual budget and how that is underpinned by the MTRS which describes the financial direction of the organisation. The plan also sets out how external funding (e.g. bidding to central Government for extra investment) is used to deliver specific projects and services, as well as effective investment to deliver value for money.

The MTRS is underpinned by workforce planning and capital programmes which are aligned with the delivery of the Police and Crime Plan priorities. The MTRS recognises that the successful delivery of the Police and Crime Plan requires the need to manage a complex set of resources, demands and priorities whilst reviewing and revising plans to meet changing demand for policing services within the available financial resources.

VFM arrangements – Financial Sustainability

Overall commentary on Financial Sustainability (continued)

How the Commissioner and Chief Constable ensure that their financial plan is consistent with other plans.

Review of the Capital Strategy 2025/26 to 2028/29 demonstrates the linkages between the MTRS and Treasury Management Strategy Statement (TMSS). The Capital Strategy provides a high-level overview of how capital expenditure plans are approved by the Commissioner, as part of the budget report each year, as well as setting out the capital expenditure monitoring arrangements through Chief Officer's Group (COG), Accountability Board, Joint Independent Audit Committee and the Commissioner. The Capital Strategy also sets out the funding arrangements for capital expenditure and the Minimum Revenue Provision (MRP) policy.

The MTRS includes the 5-year capital programme and how this is to be financed and therefore considers the revenue implications of the capital programme. The MTRS also sets out the Prudential borrowing required to fund the capital programme and review of the TMSS demonstrates the links between the borrowing requirement shown in the MTRS and the TMSS, as well as the expected impact on the Commissioner's capital financing requirement and minimum revenue provision.

The force has a Target Operating Model (TOM) which sets out the resource requirements of the force. For 2024/25 the TOM was set at 2,222 full time equivalent (FTE) officers. This work is aligned with the available funding contained within the MTRS, it also considers the implications arising from Operation Uplift and the savings required to deliver a balanced budget. We confirmed that update reports are taken to the Force Resourcing Group and provide an overview of the actual workforce compared to the TOM, an overview of the schemes in place and progress with recruitment and training of new officers, as well as updates on the progress to deliver efficiency reviews.

The MTRS takes into account changes to the TOM, as well as the wider financial implications of national funding streams and ongoing initiatives such as the Police Allocation Funding (PAF) used to distribute grant between forces, Operation Uplift the Government's commitment to police officer numbers, the police finance settlement and Ministry of Justice Grant.

How the Commissioner and Chief Constable identifies and manages risks to financial resilience. Substantial work is undertaken to understand possible future impacts on the budget.

We confirmed through review that the annual update of the MTRS considers various budget pressures, such as pay and price increases, the revenue implications of the capital programme and other financial pressures. Review of the MTRS 2025/26 – 2029/30 confirms it includes a risk assessment and considers the key financial risks facing the Force e.g. pay awards, failure to deliver planned savings, further reductions in funding etc. For each risk identified the likelihood and impact is assessed and details are included of how the risk is to be managed.

The Commissioner and CC also report financial resilience against indicators developed by CIPFA which help in demonstrating the medium-term financial resilience of Police Forces. The indicators allow benchmarking against other forces and provide an overall assessment of financial resilience. These have been measured over several years and consider actual and budgeted outturn. All indicators appear stable, with no unexpected increases/decreases indicating a significant weakness.

The MTRS includes a reserves strategy so that unexpected budget pressures can be met without adverse impact on the achievement of key objectives and council taxpayers. The reserves strategy sets out the key MTRS principle to seek to maintain the general reserve at 3% of the net revenue budget. The overall financial position is monitored monthly, with a focus on forecast outturn and identified financial pressures, along with strategies to mitigate these and the risk to the overall financial position. The Commissioner and CC have a good track record of predicting pressures and costs based upon prior year experience and review of the MTRS indicates that assumptions are realistic at the time they were set, although the plan recognises there are uncertainties and risks.

An updated MTRS was presented to the Police and Crime Panel on 3 February 2026, covering the period 2026/27 to 2030/31. We have reviewed this MTRS and the approach set out continues to deliver a balanced budget. It sets out how all five years will be financed and that general reserves can be maintained at or above 3% of the revenue budget, estimated at £9.1m at March 2031.

Our work did not identify evidence of a significant weakness in the Commissioner or Chief Constable's arrangements in relation to the financial sustainability reporting criteria.

VFM arrangements

Governance

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



VFM arrangements – Governance

Overall commentary on Governance

How the Commissioner and CC monitors and assesses risk and how the Commissioner and Chief Constable gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud.

The Corporate Governance Framework sets out the governance arrangements for both the Commissioner and CC. The integrated governance scheme clarifies how the two corporations are governed, both jointly and independently. The Commissioner holds the Force accountable, ensuring it meets the Police and Crime Plan and remains answerable to the communities it serves. The Commissioner achieves this through regular assurance conversations and one-on-one briefings with the Chief Constable. It also hosts the Joint Independent Audit Committee (JIAC), Accountability Board and various scrutiny panels, including the Ethics Scrutiny Panel. The Commissioner also sets the Chief Constable's terms of employment, including their salary and annual leave entitlement in line with the Home Office's national guidelines set out in Police Regulations.

We confirmed the Corporate Governance Framework sets out the risk and resource management arrangements and that the Accountability Board provides scrutiny of Force strategic risks. Review of reports to the Accountability Board show that reporting of strategic risks includes the impact and likelihood of risks and the control mitigations to reduce the risk to an acceptable level. We confirmed Force strategic risks are also reported to JIAC.

The Internal Audit service was provided to the Commissioner and Chief Constable by West Yorkshire Commissioner under a Section 22 agreement during 2024/25. The internal audit team provides assurance through a risk-based audit plan. It produces an annual report to JIAC, which provides an opinion on the Commissioner and Chief Constable control environment. The audit team also provides advice and support on the design and operation of the control environment in general. The Head of Internal Audit Opinion for 2024/25 gave a 'reasonable assurance' opinion for both the Commissioner and Chief Constable. Our review has not identified any evidence to indicate a significant weakness in arrangements. For 2025/26 Internal Audit services are to be provided to the Commissioner and Chief Constable by TIAA. An Indicative Audit Strategy 2025/28 and Annual Plan 2025/26 was presented to the June 2025 JIAC. The Audit Plan for 2025/26 has been informed by a risk assessment to ensure that planned coverage for the year is focussed on the key audit risks and a robust annual Head of Internal Audit Opinion can be provided.

The Corporate Governance Framework also sets out the Fraud Response Plan and details the various ways in which suspected fraud and corruption may be reported.

How the Commissioner and Chief Constable approaches and carries out its annual budget setting

process.

The PPC and CC's budget-setting approach aims to deliver a sustainable budget and capital program while fulfilling the Commissioner's Police and Crime Plan and meeting the National Strategic Policing Requirement. The MTRS includes consideration of the impact of Central Government funding and local taxation yields on the overall financial position and identifies these as risk areas. Review of the budget setting arrangements highlights no evidence of a significant weakness and the Commissioner and Chief Constable are aware of the financial pressures they face.

How the Commissioner and Chief Constable ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including nonfinancial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed.

The Commissioner and Chief Constable have a well-established budget monitoring process which includes monthly updates focusing on the financial outturn position for revenue and capital. We confirmed there was regular budget monitoring reporting to the COG and the Accountability Board. Monitoring reports set out the annual revenue budget, year to date actual spend, forecast outturn and any forecast variance at the overall Force level. The reports highlight the key points of note and the reasons for under and overspending. Reporting also includes revenue performance at command level, monitoring of the annual savings target and performance against the approved capital programme. Review of COG and Accountability Board minutes confirm there was regular reporting of the financial position during the 2024/25 financial year. A mid-year review of all budgets is undertaken and amendments to the annual budget made as required. Review of COG and Police and Crime Panel minutes show clear evidence of this. The outturn position reported during the year was a projected budget overspend of £1.339m, however due to mitigating action taken the year end outturn was an overspend of £0.484m. There was a clear understanding of the reasons for the overspend reported at year end. We have identified no evidence to indicate arrangements for budgetary control are not effective.

Statutory financial reporting requirements are well resourced with a dedicated accountant supported by the Chief Constables Chief Finance Officer (CCFO), Police and Crime Commissioners Chief Finance Officer (PCCCFO) and Deputy. The Commissioner and Chief Constable have an effective system for production of the final accounts and we have found no significant deficiencies in the accounts in 2023/24. The audit of the 2024/25 financial statements remains ongoing. The 2024/25 draft accounts are reflective of the reported budgeted financial position summarised in the outturn report.

VFM arrangements – Governance

Overall commentary on Governance (continued)

How the Commissioner and Chief Constable ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency.

The foundation of the Commissioner and Chief Constable decision making is set out within the Corporate Governance Framework. This includes the Financial Regulations, Standing Orders and Scheme of Delegation which make it clear where the responsibility for any given decision lies. Decisions are formalised by Decision Records, which are publicised on the Commissioner website. Review of a number of decision records demonstrate that decisions are supported by reports that outline options and recommendations for approval. Reports set out the financial, legal, equalities implications to ensure decisions are supported by robust information and how the decision links to the Police and Crime Plan and therefore overall strategy. Decision records reviewed support informed decision-making and clearly stated the decision being required by the Commissioner.

Our overall review of the Commissioner and Chief Constable meeting minutes did not identify any evidence of a significant weakness in the arrangements.

How the Commissioner and Chief Constable monitors and ensures appropriate standards, such as meeting legislative / regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations / conflicts of interest).

All senior police officers and support officers of both the Chief Constable and Commissioner make declarations of interests. Our review of related party declarations and associated transactions as part of our work on the financial statements in previous years has highlighted no significant weaknesses. A Business Interests and Secondary Employment policy is in place, which incorporates gifts and hospitality. All police officers are required to comply with the Police Code of Ethics/Code of Practice for Ethical Policing. Annual messages are communicated to all staff from professional standards branch and a documented conflicts of interest policy is in place.

There is an ongoing investigation by The Independent Office for Police Conduct (IoPC) into the conduct of the former Chief Constable, who retired in June 2024. Management have provided assurance there is no suggestion of wider conduct issues within either the Commissioner or Chief Constable. The Chief Constable appointed a temporary Chief Constable, allowing for there to be a full senior management team in place and

continuity of leadership. The temporary Chief Constable remained in post until the new permanent Chief Constable took up the role in April 2025.

Our work did not identify evidence of a significant weakness in the Commissioner and Chief Constable's arrangements in relation to the governance reporting criteria.

VFM arrangements

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



VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on Improving Economy, Efficiency and Effectiveness

How financial and performance information has been used to assess performance to identify areas for improvement.

Financial performance and savings monitoring is reported monthly to COG and periodically to the Accountability Board and Police and Crime Panel. Each Assistant Chief Constable (ACC) is held accountable for financial performance at COG and in turn through discussions at their Senior Leadership Teams (SLT). Review of reporting to COG shows detailed information is shared including latest financial position, forecast financial outturn and commentary on key pressures/underspends. Reporting also includes analysis of other key areas that impact on the financial position e.g. overtime.

A performance structure is in place that has enabled leaders across the organisation to hold each other to account. A formal performance review process is in place to support the delivery of Force plans, this is achieved through updates to Chief Officers, a monthly Victim Focussed Performance meeting and supported by Local Accountability Meetings (LAMs) and Team Accountability Meetings (TAMs). The Chief Officer Group also has Bi-Monthly meetings in which the key organisational drivers and the KPI's are presented, demonstrating how the force is trying to achieve these.

The Force have an established performance framework in place. Power BI (data visualisation tool) is now actively used to facilitate performance management. PowerBI dashboards are used in meetings held by Command leaders, as well as in the LAMS and TAMS, to facilitate discussion and challenge performance.

A performance management framework is in place for all staff with Performance Development Reviews (PDR's) carried out at least annually. The guidance clearly sets out the purpose of PDR as being to assess ongoing performance and discuss development and career aspirations and to agree objectives and goals for the coming work period. The PDR process enables line managers to review performance, agree appropriate objectives and assist in career development.

How the Commissioner and Chief Constable evaluates the services they provide to assess performance and identify areas for improvement.

We confirmed a Force Accountability Framework is in place to support robust and effective performance

management. As detailed above monthly Victim Focussed Performance meetings, are chaired by the Deputy Chief Constable (DCC) and attended by command SLT's and other key stakeholders including Her Majesty's Inspectors of Constabulary and Fire and Rescue Services (HMICFRS). The purpose of these meetings being to monitor both local and force performance. Monthly LAMs chaired by the relevant ACC or Assistant Chief Officer (ACO) focus on the delivery of their local plans and monitoring performance against specific indicators. The process is further supported through local TAMs and PDRs across every level of the organisation.

In October 2024, the 2023/25 HMICFRS PEEL inspection was published. This report rated the Force as follows:

Area of policing	Judgement
Developing a positive workplace	Outstanding
Police powers and public treatment	Good
Investigating crime	Requires Improvement
Managing offenders	Good
Preventing crime	Outstanding
Protecting vulnerable people	Outstanding
Leadership and force management	Good
Responding to the public	Good

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on Improving Economy, Efficiency and Effectiveness (continued)

The PEEL inspections introduced in 2014 have been continuously adapted and significant changes were made during 2023/24, with a more intelligence-led, continual assessment approach and a move from a four-tier system of judgements to a five-tier system. The judgements are:

- Outstanding
- Good
- Adequate
- Requires improvement
- Inadequate

Whilst as a result comparisons cannot directly be made between the grades awarded in 2023/24 and previous years, the report shows the continuing positive trajectory of the Force from requires improvement to good in 2018/19 and to outstanding and good in seven out of eight areas of policing in 2023/24. The report congratulates the Force on its performance in keeping people safe and reducing crime and highlights that it has kept up its performance in several areas since the last inspection, including the service it gives to communities. Whilst the report acknowledges the performance of the Force it also highlights to provide a consistently good service it needs to improve in some areas. The report highlights a small number of improvement areas as follows:

- The Force should make sure that supervisors oversee investigations and that its police officers take all investigative opportunities
- The Force should access the needs of all victims to make sure it gives them effective support
- The Force doesn't consistently achieve appropriate outcomes for victims

We have confirmed senior leadership have implemented a programme of actions to address the improvements identified by HMICFRS.

How the Commissioner and Chief Constable ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve.

There are many examples of partnership working in a variety of functions within the Force. Partnerships and other services commissioned by the Commissioner are subject to grant and partnership agreements that specify expected outcomes, with monitoring undertaken to ensure delivery.

Regional collaborations for the provision of policing services between the Commissioner for Humberside, North Yorkshire Mayoral Combined Authority, South Yorkshire Mayoral Combined Authority and West Yorkshire Mayoral Combined Authority are in place. With a Regional Collaboration Board responsible for governance of the arrangements. A Lead Force model has been adopted for each functional area of regional collaboration, the OPCC for Humberside has lead force responsibility for underwater search services, South Yorkshire Mayoral Combined Authority for stores and the West Yorkshire Combined Authority for serious and organised crime, scientific support and collision investigation, prison intelligence and casualty bureau. The Commissioner for Humberside collaborates in a two Force partnership with the South Yorkshire Mayoral Combined Authority on the provision of Information Services.

There has been continued collaborative working with Humberside Fire and Rescue. The Commissioner shares a Chief Finance Officer/S151 Officer and Deputy Chief Finance Officer/Deputy S151 Officer with Humberside Fire Authority. Humberside Police and Humberside Fire Authority collaborate on a joint operation in respect of their emergency vehicle maintenance requirements, which are delivered by Emergency Services Fleet Management (Humberside) Ltd (ESFM), a company limited by guarantee which was established for that purpose. Humberside Police provide Estates Management Services to Humberside Fire Authority on a lead Authority basis. The Joint Estates Service (JES) provides premises repairs, regular maintenance, utility management and support for capital projects.

Partnership working also forms a key part in providing and improving support to victims.

How the Commissioner and Chief Constable ensures that where services are commissioned or procured this is done in accordance with relevant legislation.

The Commissioner for Humberside left the Yorkshire and the Humber Regional Procurement Team during 2024/25 and brought the service in house as it was believed that better cost savings can be achieved.

VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on Improving Economy, Efficiency and Effectiveness (continued)

The service has been provided by appropriately qualified and experienced professionals within the force since 1 July 2024.

A Procurement Policy is in place which provides a framework for how goods and services are procured by the Commissioner and CC. The Procurement Policy clearly sets out the requirement for compliance, the requirement for competitive procurement/tender process, the responsibility for financial and contractual delegation and the contract management process. The policy also set out the thresholds for quotations/tenders and the delegated officers for signing contracts and the financial thresholds they are permitted to authorise.

A Procurement Board is in place and there is reporting of procurement activities to the Accountability Board. Contract Management is in place to review contracts and arrangements to ensure agreed and expected outcomes are delivered. Our review has not identified any evidence to indicate a significant weakness in procurement arrangements.

Our work did not identify an evidence of a significant weakness in the Commissioner and Chief Constable's arrangements in relation to the improving economy, efficiency and effectiveness reporting criteria.

Other reporting responsibilities

Other reporting responsibilities

Wider reporting responsibilities

Matters we report by exception

The Local Audit and Accountability Act 2014 provides auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest;
- make statutory recommendations that must be considered and responded to publicly;
- apply to the court for a declaration that an item of account is contrary to the law; and
- issue an advisory notice.

We have not exercised any of these statutory reporting powers. The 2014 Act also gives rights to local electors and other parties, such as the right to ask questions of the auditor and the right to make an objection to an item of account. We did not receive any such objections or questions.

Reporting to the group auditor

Whole of Government Accounts (WGA)

The National Audit Office (NAO), as group auditor, requires us to complete the WGA Assurance Statement in respect of its consolidation data. We submitted this information to the NAO on 19 February 2026. However, we cannot formally conclude the audit and issue an audit certificate until the National Audit Office has communicated any further work we are required to undertake as component auditors for the Whole of Government Accounts.

05

Audit fees and other services

Audit fees and other services

Fees for our work as the Commissioner and Group's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Joint Independent Audit Committee in November 2025. Having completed our work for the 2024/25 financial year, we can confirm that our final fees are as follows. All additional fees are subject to Public Sector Audit Appointments (PSAA approval). All fees are exclusive of VAT.

Area of work	2024/25 fees	2023/24 fees
Planned fee in respect of our work under the Code of Audit Practice – Commissioner and Group	£106,085	£97,877
Additional fees in respect of ISA315 Revised – Commissioner and Group	N/A – incorporated into the above scale fee for 2024/25	£4,710
Additional fees in relation to IFRS 16 Accounting for Leases – implemented from 1 April 2024 – Commissioner and Group	£4,000	N/A
Total fees	£110,085	£102,587

Fees for other non PSAA work

We confirm that we have not undertaken any non-audit services for the Commissioner and Group or Chief Constable in the year.

Fees for our work as the Chief Constable's auditor

Area of work	2024/25 fees	2023/24 fees
Planned fee in respect of our work under the Code of Audit Practice – Chief Constable	£53,143	£46,686
Additional fees in respect of ISA315 Revised – CC	N/A – incorporated into the above scale fee for 2024/25	£4,710
Total fees	£53,143	£51,396

Appendices

Appendix A: Further information on our audit of the financial statements

Appendix A: Further information on our audit of the financial statements

Significant risks and audit findings

As part of our audit risk assessment, we identified the following significant risks to our opinion on the financial statements. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p>Management override of controls (Chief Constable, Commissioner and Group)</p> <p>This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur. Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	<p><u>Work performed</u></p> <p>We addressed this risk through performing audit work over:</p> <ul style="list-style-type: none"> Accounting estimates impacting amounts included in the financial statements; Consideration of identified significant transactions outside the normal course of business; and Journal entries recorded in the general ledger and other adjustments made in preparation of the financial statements <p><u>Conclusions</u></p> <p>There are no matters to report in respect of the risk of management override of controls</p>
<p>Valuation of land and buildings (Commissioner and Group only)</p> <p>The financial statements contain material entries on the Balance Sheet as well as material disclosure notes in relation to the Commissioner's holding of PPE. Although the Commissioner uses a valuation expert to provide information on valuations, there remains a high degree of estimation uncertainty associated with the revaluation of PPE due to the significant judgements and number of variables involved in providing revaluations. We have therefore identified the valuation of PPE to be an area of significant risk.</p>	<p><u>Work performed</u></p> <p>We carried out the following procedures:</p> <ul style="list-style-type: none"> Considered the Commissioner's arrangements for ensuring that land and buildings values are reasonable and are not materially misstated; Challenged the reasonableness of the valuations provided by the Commissioner's valuer using third party trend data where appropriate; Considered the competence, skills and experience of the valuer and the instructions issued to the valuer; Substantively tested revaluations, including critically reviewing the Commissioner's own consideration of assets not revalued in the year and why they are not materially misstated; and Where necessary, performed further audit procedures on individual assets to ensure the basis of valuations is appropriate. <p><u>Conclusion</u></p> <p>There are no significant matters to report in relation to the valuation of land and buildings.</p>

Appendix A: Further information on our audit of the financial statements

Significant risks and audit findings

As part of our audit risk assessment, we identified the following significant risks to our opinion on the financial statements. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p>Net defined benefit liability/asset valuation (Chief Constable, Commissioner and Group)</p> <p>The financial statements contain material pension entries in respect of retirement benefits for the Local Government Pension Scheme (LGPS) and Police Pension Schemes (PPS). The calculation of these pension figures, both assets and liabilities, can be subject to significant volatility and includes estimates based upon a complex interaction of actuarial assumptions. This results in an increased risk of material misstatement.</p>	<p><u>Work performed</u></p> <p>We carried out the following procedures:</p> <ul style="list-style-type: none"> • Evaluated the competency, objectivity and independence of the scheme actuaries, Hymans Robertsons and Government Actuary’s Department; • Liaised with the auditor of the East Riding Pension Fund to gain assurance over the design and implementation of controls in place to ensure data provided to the actuary by the pension fund for the purposes of the LGPS IAS 19 valuation is complete and accurate; • Reviewed the appropriateness of the pension asset/liability valuation methodologies applied by the actuaries and the key assumptions included within the valuations. This included comparing them to expected ranges, utilising information from the consulting actuary engaged by the National Audit Office; and • Agreed the data in the IAS 19 valuation reports provided by the actuaries for accounting purposes to the pension accounting entries and disclosures in the Chief Constable, Commissioners and Group’s financial statements. <p><u>Conclusion</u></p> <p>The effect of the asset ceiling has been amended from £54,864k for 24/25 to £118,477k. The fair value of plan assets has also been amended from £294,732k to £358,345k with the removal of the asset ceiling for 23/24 and 24/25. The amendments are presentational in nature, with the underlying accounting treatment being correct and ensure the financial statements are consistent with the actuary report.</p> <p>In addition to the above amendment, we identified one disclosure misstatement which has not been corrected by management. See “Summary of uncorrected misstatements” on page 28 for further detail. Our work has provided assurance that the balance is not materially misstated.</p>

Appendix A: Further information on our audit of the financial statements

Summary of uncorrected misstatements

We identified the following disclosure misstatement during our audit which has not been corrected by management:

- The Pension Fund auditor reported an amendment to the value of Level 3 assets within the Pension Fund accounts. The amendment reduced the value of assets by £34.8m. In addition, the Pension Fund auditor reported an unadjusted understatement of the value of Level 3 assets of £4.1m. The net effect is an overstatement of Level 3 assets of £30.7m. Given the Commissioner and CC's share of the Pension Fund assets of 5%, this results in an overstatement of assets of £1.535m in the financial statements. While this would not impact the Balance Sheet due to the effect of the asset ceiling, it would have an impact on the disclosure in Note 12, 13, 14 and 16 (Chief Constable) and Note 31, 32, 33 and 35 (Commissioner and Group).

Appendix A: Further information on our audit of the financial statements

Internal control observations

Journal Approval

Description of deficiency

Our journal testing, identified that the Oracle system will allow users to approve journals which are within their approval limits even if they are the creator.

Potential effects

Users could potentially post and approve fraudulent journals.

Recommendation

Management should consider an additional control which check journals that have been created and approved by the same user to ensure the journal processed is appropriate.

Management response

The force will be introducing a process which will result in no journals being posted and approved by the same employee. To ensure that this takes place a regular report will also be ran to check for any journals being posted and approved by the same employee.

Appendix A: Further information on our audit of the financial statements

Follow up on previous year recommendations

Description of deficiency - PPE Valuations

Adjustments to asset values resulting from the NPS Property Consultants Ltd revaluation are added to the fixed asset register (FAR). It is our understanding that checks are conducted to ensure these valuation adjustments are accurate and consistent with the Valuer's report, however, this process is currently undocumented.

Current year update:

As part of our walkthrough of the property, plant and equipment key business process we reviewed evidence that the valuation report had been received and reviewed for reasonableness by the Corporate Finance Manager. We also saw emails between the Corporate Finance Manager and the valuer challenging and responding to the contents of the valuation report.

Potential effects

There is no evidence to support the checks conducted.

Recommendation

The verification process to ensure that valuation adjustments are accurate and consistent with the Valuer's report should be documented.

Current Position

The recommendation has been implemented.

Appendix A: Further information on our audit of the financial statements

Follow up on previous year recommendations

Description of deficiency – Disaster Recovery Management (Oracle)

In 2021/22 enquiries of the Head of IT highlighted that the disaster recovery plan had not been tested. Our follow-up work in 2022/23 and 2023/24 confirmed that the plan had still not been tested.

Current year update: Followed up with the Head of IT, who has confirmed that a Disaster Recovery Plan is currently being implemented with individual detailed Disaster Recovery Procedures for each Tier 1 and 2 business critical service. Oracle is a Tier 2 business critical service.

Potential effects

Failure to update the disaster recovery plan may result in a partial or complete loss of data, as in the case of disaster not all employees are aware of their duties, or the key contact personnel information is not appropriately updated so it is not possible to contact all key personnel.

Recommendation

In order to ensure proper and timely recovery in case of a disaster or major incident, we recommend testing the Disaster Recovery Plan on at least an annual basis.

Current Position

Disaster Recovery Plan is currently being implemented with individual detailed Disaster Recovery Procedures for each Tier 1 and 2 business critical service.

Contact

Forvis Mazars

James Collins

Director

Tel: +44 (0)191 383 6331

james.collins@mazars.com

Louise Stables

Audit Manager

Tel: +44 (0)113 394 7044

louise.stables@mazars.com

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

© Forvis Mazars 2024. All rights reserved.