

Police and Crime Commissioner and Chief Constable for South Yorkshire


Auditor's Annual Report for
the period ended 6 May 2024

7 April 2025



Introductory note: We note that PCC powers transferred to the South Yorkshire Mayor (SYMCA) as of 6 May 2024 following the election. The PCC no longer exists as a separate legal entity - however, we refer to the former PCC and PCC entity throughout this VFM Report given that it was in existence for the period subject to audit.


Contents



We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Police and Crime Commissioner and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The Code of Audit Practice issued by the National Audit Office (NAO) requires us to report to you our commentary relating to proper arrangements.

We report if significant matters have come to our attention. We are not required to consider, nor have we considered, whether all aspects of the Police and Crime Commissioner and Chief Constable’s arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.



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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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Introduction



Purpose of the Auditor's Annual Report

This report brings together a summary of the work we have undertaken for the Police and Crime Commissioner (PCC) and the Chief Constable (the CC) for South Yorkshire in the period to 6 May 2024 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements.

PCCs and CCs are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the use of 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. The PCC's and CC's responsibilities are set out at Appendix A.

PCC's and CC's report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statements.

Responsibilities of the appointed auditor

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 PCC and CC as at 6 May 2024 and of its expenditure and income for the period then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2023-24
- 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.

Value for money

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

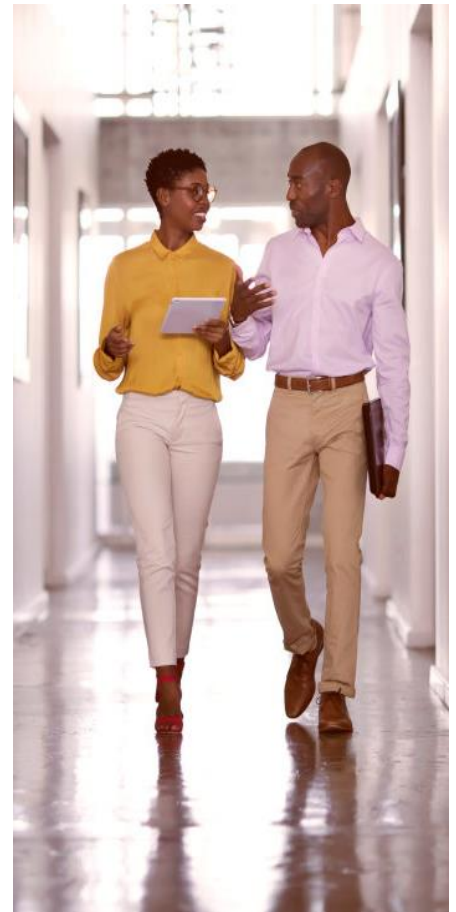
- financial sustainability
- governance
- Improving economy, efficiency and effectiveness.

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

Auditor powers

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

These powers are set out on page 9 with a commentary on whether any of these powers have been used during this audit period.



Executive summary



Executive summary

Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to consider whether the Service has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The NAO has consulted and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditors Annual Report ("the Report") with those charged with governance by a nationally set deadline each year (30 November) and for the audited body to publish the Report thereafter. This new requirement will be introduced from November 2025.

Our summary findings relating to the arrangements in place to 6 May 2024 are set out below:



Financial sustainability

The PCC and CC have a good track record of sound financial management. In the period to 6 May 2024 an overall underspend of £3.1 million, representing 0.9% of the group net revenue budget of £358.1 million was achieved. The PCC and CC understand the financial risks faced, both within the year and in the medium term and manage these risks by maintaining an appropriate level of reserves. There is a Savings and Efficiency Programme in place to identify additional savings in the latter years of the Medium Term Resource Strategy (MTRS) in order to deliver a balanced budget and maintain the level of general reserves at a minimum of 5% of net revenue budget beyond 2027-28.

Our work has not identified any evidence which leads us to conclude that there are significant weaknesses present which require key recommendations to be raised. We note the public announcement at the end of September 2024 in respect of an omission of MRP changes on capital expenditure of the PCC since 2021. We have reported on this issue in our ISA260 Report on our work on the 6th May period end accounts. We do not deem the MRP issue meets our criteria of a significant weakness in VFM arrangements. We have not repeated our commentary in our ISA260 Report, but have RAG rated this criteria as amber in this report.

Further information is provided in the detailed findings section of this report on pages 12 to 14.



Governance

Our work on governance resulted in no significant weaknesses or key recommendations. We did note improvement recommendations in respect of a need for the organisation to make a decision on the future delivery model for information systems in a timely manner, and also the need to ensure that progress is being made to respond to findings identified from the pending ICO Body Worn Video investigation report. It may be for our successors as external auditors to consider these in their 2024-25 VFM work.

Our accounts audit work identified an issue in relation to the accounting for the cumulative impact to date arising from the Police Body not having abating the pension of police officers re-employed by the Force. We have now concluded on this matter and senior management have agreed to record as a charge to useable reserves in 2023-24.

Further detail is provided in the detailed findings section of this report on pages 15 to 21.



Improving economy, efficiency and effectiveness

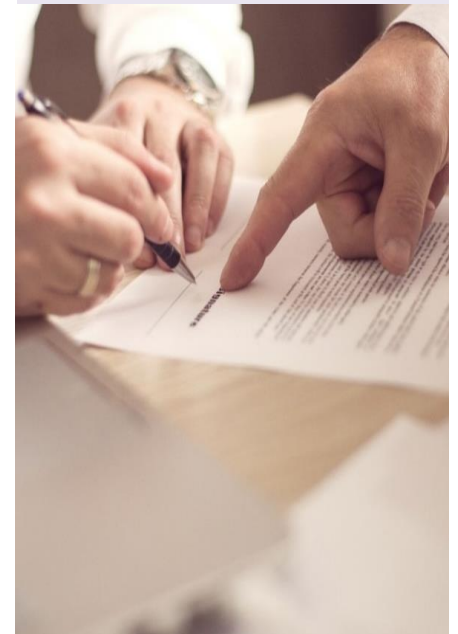
No significant weakness in arrangements identified and no key or improvement recommendations made. We also found the two improvement recommendations raised in 2022-23 had been addressed. This is a good outcome from the organisation.

Further detail is provided in the detailed findings section of this report on pages 22 to 24.



Our audit of the 6 May 2024 period end accounts is now complete. Our Audit Opinion was issued on 7 April 2025.

Comments are set out in further detail on page 8.



Executive summary (continued)



Overall summary of our Value for Money assessment of the Police and Crime Commissioner's and the Chief Constable's arrangements

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. A summary of our judgements are set out in the table below.

Criteria	2022-23 Auditor judgement on arrangements		2023-24 Risk assessment	2023-24 Auditor judgement on arrangements	
Financial sustainability	G	No significant weaknesses in arrangements identified and no improvement recommendations made.	No risks of significant weakness identified.	A	No significant weaknesses in arrangements identified. The accounts audit finding in relation to the MRP calculation, whilst not a significant weakness from a VFM arrangements perspective, does have some impact on financial sustainability and governance arrangements. We have rated this criteria amber as a result, however, detailed findings on this matter are considered in the ISA260 Report.
Governance	A	No significant weaknesses in arrangements identified, however, six improvement recommendations made.	No risks of significant weakness identified.	A	Our work identified that four of the six improvement recommendations raised in 2022-23 had been addressed representing good implementation by the organisation. We recommend the PCC and CC ensures it monitors progress in fully addressing the remaining two improvement recommendations in relation to IT services and body worn video investigation. Further detail is provided in the detailed findings section of this report.
Improving economy, efficiency and effectiveness	A	No significant weaknesses in arrangements identified, however, two improvement recommendations made.	No risks of significant weakness identified.	G	No significant weakness in arrangements identified and no key or improvement recommendations made. We found the two improvement recommendations raised in 2022-23 had been addressed.

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

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



Opinion on the financial statements



Audit opinion on the financial statements

At the time of this report, our audit of the 6 May 2024 period end accounts is ongoing. Subject to satisfactory completion of the outstanding work, we expect to issue an unqualified opinion on the PCC's and the CC's financial statements by 31 March 2025.

When issued, the full opinions will be included in the PCC's and the CC's audited accounts to 6 May 2024, which can be obtained from the PCC's and Constabulary websites.

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

- give a true and fair view of the financial position of the PCC and the CC as at 6 May 2024 and of their expenditure and income for the period then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2023/24
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audit in accordance with:

- International Standards on Auditing (UK)
- the Code of Audit Practice (2020) published by the National Audit Office, and
- applicable law

We are independent of the PCC and the CC in accordance with applicable ethical requirements, including the Financial Reporting Council's Ethical Standard.

Findings from the audit of the financial statements

As a result of the extended period end to 6 May 2024, the PCC and the CC provided draft accounts in July, which was after the national deadline of 31 May but we deem the publication of the draft accounts was on a timely basis given the 13 month and one week financial period.

Draft financial statements were of an appropriate standard (subject to resolution of the issue noted previously on pensions abatement) and supported by detailed working papers. Up to the time of writing, we have not identified any material adjustments to the draft financial statements.

Of note, there has been good engagement with external audit in respect of the significant risks identified in the valuation of land & buildings and the net defined benefit pension surplus. This early engagement has enabled the relevant evidence to be prepared in advance for external audit, including obtaining evidence and comments from management's experts, as considered appropriate. This represents further enhancements in SYP's closedown procedures following the audit adjustments identified in 2022-23.

We have not identified any formal recommendations in respect of the financial statements, besides our comments on the accounting for minimum revenue provision (MRP) and the police officer pension abatement matter that are both reflected in this report.

Audit Findings (ISA260) Report

We will report the detailed findings from our audit in our Audit Findings (ISA260) Report. A final version of our report will be presented to the PCC's and CCC's Joint Independent Audit Committee on 27 March 2025.

Use of auditor's powers

We bring the following matters to your attention:

2023-24

Statutory recommendations

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors can make recommendations to the audited body which need to be considered by the body and responded to publicly.

We did not make any written recommendations under Schedule 7 of the Local Audit and Accountability Act 2014.

Public Interest Report

Under Schedule 7 of the Local Audit and Accountability Act 2014, auditors have the power to make a report if they consider a matter is sufficiently important to be brought to the attention of the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue a public interest report.

Application to the Court

Under Section 28 of the Local Audit and Accountability Act 2014, if auditors think that an item of account is contrary to law, they may apply to the court for a declaration to that effect.

We did not make an application to the Court.

Advisory notice

Under Section 29 of the Local Audit and Accountability Act 2014, auditors may issue an advisory notice if the auditor thinks that the authority or an officer of the authority:

- is about to make or has made a decision which involves or would involve the authority incurring unlawful expenditure,
- is about to take or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency, or
- is about to enter an item of account, the entry of which is unlawful.

We did not issue any advisory notices.

Judicial review

Under Section 31 of the Local Audit and Accountability Act 2014, auditors may make an application for judicial review of a decision of an authority, or of a failure by an authority to act, which it is reasonable to believe would have an effect on the accounts of that body.

We did not make an application for judicial review.

Value for Money Commentary on arrangements



The current policing landscape

It is within this context that we set out our commentary on the PCC's and the CC's value for money arrangements in 2023-24 and make recommendations where any significant weaknesses or improvement opportunities in arrangements have been identified.



National context

The police service faces an array of challenges. Levels of public trust are at historically low levels – a consequence of recent scandals and repeated failures to address these; alongside a general and widespread belief that the police cannot adequately deal with crime. Police resources have been stretched by the combination of increasing crime complexity and growing non-crime demands. Whilst overall levels of reported crime have declined over the last 10 years, charge rates had also declined, although this decline is being addressed. The absolute number of charges increased in 2022-23 for the first time since 2013-14. Forces are increasing their focus on sexual assaults and addressing violence against women and girls, while aiming to reduce the amount of time spent on non-crime demands such as responding to mental health incidents.

Police spending has increased significantly in recent years, largely to support the successful recruitment of an additional 20,000 police officers in England and Wales financed by ring-fenced Police Uplift Programme (PUP) Funding. Forces are under financial strain to maintain increased officer numbers, whilst the rapid recruitment to meet the conditions pertinent to receipt of PUP Funding has resulted in concerns over the adequacy of vetting arrangements and the burden placed on supervising officers whose capacity is stretched. It will take time to assess whether changes in officer numbers can result in sustained increases in the number of charges, and improvements in public trust. Aligned to these challenges, the police allocation formula used to allocate funding to forces has not changed since 2013. No revision has been made to the formula to reflect changes in population or local policing need. Police bodies and His Majesty's Inspectorate of Constabulary and Fire & Rescue Services continue to lobby for the formula to be reviewed at the earliest opportunity.

Policing is under an increasing spotlight in terms of how the sector responds to the financial challenge it faces and delivers efficiencies. When presenting the Provisional Police Grant Report (England and Wales) 2024-25 in Parliament on 14 December 2023, the incumbent Minister of State for Crime, Policing and Fire referenced the Policing Productivity Review ("the Review"). The Review was published in November 2023 following the Home Office commissioning of the National Police Chiefs' Council in 2022 to review police productivity and provide recommendations to improve efficiency and effectiveness in policing. The Government's formal response to the review was due to be published during 2024. Pending this the Minister's statement to the House confirmed the Government's expectation that policing should continue to deliver on opportunities presented by new technology and innovation to deliver productivity improvements and drive forward efficiencies in order to maximise officer time and service to the public.

Subsequent to the general election that occurred on 4 July 2024 and ongoing consultation across Home Office, MHCLG and Treasury departments, including a review of the police allocation formula and response to the Policing Productivity Review are at present uncertain. We also understand that there is an ongoing spending review that may impact on future funding allocations and the Police Body's revenue budget in future years.



Local context

Up to 6 May 2024, the Police and Crime Commissioner (PCC), had the responsibility to secure the maintenance of an efficient and effective police force and to hold the Chief Constable (CC) to account for the exercise of operational policing duties under the Police Act 1996. This responsibility transferred to the Mayor for South Yorkshire on 7 May 2024. The CC has a statutory responsibility for the control, direction and delivery of operational policing services in South Yorkshire.

The Mayor's PCC function is scrutinised by South Yorkshire Police and Crime Panel ("PCP"). Barnsley MBC is the host authority responsible for the establishment and administration of the PCP. Home Office guidelines state that panels must be made up of at least one elected representative from each local authority within the force area plus two independent co-optees. There must also be at least 10 elected representatives on the Panel, with membership also reflecting the geographical and political balance of the area. For South Yorkshire, the PCP membership consists of 10 elected councillors drawn from each of the four local authorities in the South Yorkshire Police area and three independent co-opted members from the local community. The PCP's powers include: reviewing and making recommendations on the Mayor's Police and Crime Plan and Annual Report, of which the Mayor must take account and respond; publishing all reports and recommendations that the PCP makes; holding public meetings to discuss the Annual Report and to question the Mayor. The PCP can also make reports or recommendations (including the power of veto with a two-thirds majority) on the Mayor's proposals on: the level of the policing precept (the element of Council Tax charging for policing services); and the appointment of a Chief Constable.

HMICFRS published its latest Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection report for South Yorkshire Police in February 2023. Out of the nine areas of policing graded by the inspectorate, the Force was identified as being outstanding in three areas, good in a further six area, with only one area identified as adequate.

Financial sustainability – commentary on arrangements



We considered how the audited bodies:	Commentary on arrangements	Assessment
<p>ensures that they identify all the significant financial pressures that are relevant to their short and medium-term plans and builds these into them;</p>	<p>We are satisfied there are appropriate operational budget management arrangements in place. For the period 1 April 2023 to 6 May 2024, the SYP group position delivered a consolidated underspend of £3.1 million, representing 0.9% of the group net revenue budget of £358.1 million. The outturn position was in line with forecasting at Quarter 3 2023-24. The underspend position for 2023-24 follows on from consolidated underspends of £5.3 million in 2022-23 and £7.5 million in 2021-22.</p> <p>SYP has identified the significant financial pressures relevant to 2024-25 and the medium term to 2028-29. The MTRS sets the environment surrounding finances, identifying planned use of earmarked reserves and savings required to deliver a balanced budget over the period. We note that assumptions in relation to funding are prudent reflecting the PCC's Chief Finance Officer's commentary as part of their reporting of the robustness of estimates made for the purposes of budget calculations as required under Section 25 of the Local Government Act 2003. For example, clarification and continuance of legacy cost (civil claims arising from ongoing historical child sexual abuse investigations, and civil claims arising from the Hillsborough disaster) support from the Home Office is stated as a required component in balancing the MTRS over the medium to long term.</p> <p>We note the public announcement from SYMCA at the end of September 2024 in respect of an omission of Minimum Revenue Provision (MRP) changes on capital expenditure of the PCC since 2021. We report on this issue in our ISA260.</p> <p>Regulation 28 of the Local Authority Capital Finance and Accounting Regulations 2008 requires a local authority (including PCCs) to determine an amount of MRP that it considers prudent. The draft accounts for the period to 6 May 2024 include an MRP charge of £1.2 million. The work undertaken by the accounts audit team concluded that a reasonably prudent MRP charge to 6 May would be circa £2.5 million higher than the draft accounts. Due to the £1.2 million MRP charge not being sufficiently materially imprudent to warrant non-compliance with the regulations; and SYMCA having drawn up a plan to 'catch up' their MRP charges and make additional charges from 2025-26 over a period of 25 years in order to be making an MRP charge that it considers prudent, we do not consider there to be a significant weakness in arrangements.</p>	<p>A</p>

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Financial sustainability – commentary on arrangements



We considered how the audited bodies:

Commentary on arrangements

Assessment

<p>plans to bridge funding gaps and identify achievable savings</p>	<p>South Yorkshire Police achieved its savings target of £3.7 million for 2023-24 which contributed towards the year end underspend position. The MTRS 2024-25 to 2028-29 requires savings of £4.7 million, of which £398k is applicable to 2024-25. This has been exceeded at January 2025 with £538k achieved year to date with forecast £658k being forecast for the financial year. At Quarter 2 2024-25, we note the projected underspend for the year is £2.7 million (excluding forecast legacy costs underspend of £4.1 million).</p> <p>The MTRS further states that there is a continuing need for annual savings of around £16.4 million arising towards the latter years of the period. The Force continues work on its Priority Based Budgeting Programme commenced in 2022-23 as part of its wider Savings and Efficiency Programme to identify the savings required. Regular updates on progress is provided to the Joint Independent Audit Committee (JIAC) and Planning and Efficiency Board. The Savings and Priority Based Budgeting Programme update provided to JIAC in June 2024 advised that first tranche of Priority Based budgeting identified the potential for £4.8 million savings, of which £3 million is cashable. The report further advised that each savings opportunity is explored and documented and then presented to the Savings and Efficiencies Board for a decision on implementation and that a significant tracking process has been implemented to allow the programme to monitor performance against this plan. Work is continuing to identify further savings opportunities across the Force.</p>	<p>G</p>
<p>plan finances to support the sustainable delivery of services in accordance with strategic and statutory priorities</p>	<p>South Yorkshire Police plans its finances to support the sustainable delivery of services in accordance with strategic and statutory priorities. The annual budget and MTRS is aligned to the PCC's Police and Crime Plan for 2023-25 and the Force's Plan on a Page which describes how the Force plans to deliver its vision to keep people in South Yorkshire safe and delivering an excellent service so the people of South Yorkshire can have trust, confidence and pride in their police force. The Capital programme is also clearly aligned to the priorities set out in the Police and Crime Plan for example investment in IT equipment.</p> <p>Work in train as part of the Priority Based Budgeting Programme is further enhancing understanding of costs of delivering services so that the Force will maintain delivery of Force priorities alongside delivering a balanced budget.</p>	<p>G</p>

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Financial sustainability – commentary on arrangements



We considered how the audited bodies:

Commentary on arrangements

Assessment

ensure their 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	South Yorkshire Police has arrangements in place to ensure their annual budget and MTRS is consistent with plans such as Workforce, Capital and Treasury Management. Financial plans reflect the Police and Crime Plan for 2023-25, as well as areas such as plans to ensure police officer numbers are maintained in line with the requirements of the Uplift Grant funding. The Treasury Management Strategy is aligned to financial planning, for example, describing how borrowing will be used to finance the capital programme. Financial plans reflect the costs associated with collaborative working, reflecting plans to do so articulated in the Police and Crime Plan.	G
Identify and manage risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underly their plans	<p>South Yorkshire Police has arrangements in place to manage risks to financial resilience. These include management of variances to planned outturn during the year and the use of intelligence arising from the subscription to the CIPFA Achieving Finance Excellence in Policing (AFEP) programme which provides access to the Police Financial Resilience Index (PFRl). The overall resilience index for South Yorkshire Police is above the average for police forces.</p> <p>RAG rating of the individual metrics reflects the PCC's Reserves Strategy where general reserves are planned to be maintained to be at least 5% of net revenue budget for the period to 31 March 2028, the earmarked insurance reserve is planned to be maintained at £4 million and earmarked specific reserves are planned to be fully utilised for the designated purpose by 31 March 2029. The current Reserves Strategy anticipates that General Reserves will fall below a prudent level of reserves over the MTRS in 2028-29. This is based on an assumption that reserves will be required to balance the shortfall in funding in the latter years however, the PBB process is expected to realise significant savings to address this. Work is continuing on the Savings and Efficiency Programme to identify the additional savings needed over the remainder of the MTRS period.</p>	G

G

No significant weaknesses in arrangements identified or improvement recommendation made.

A

No significant weaknesses in arrangements identified, but improvement recommendations made.

R

Significant weaknesses in arrangements identified and key recommendations made.

Governance – commentary on arrangements



We considered how the Audited Bodies:

Commentary on arrangements

Assessment

<p>monitor and assess risk and gain assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud</p>	<p>In our 2022-23 Auditor’s Annual Report we raised an improvement recommendation arising from the challenge arising from dual running the preparations for transfer of the PCC functions to SYMCA alongside continuing day to day operational duties of the OPCC. As the functions transferred on 7 May 2024 this recommendation is closed. Further detail is provided at Appendix C of this report.</p> <p>The Force and OPCC have established procedures for identifying, comprehending, documenting, and evaluating strategic risks. A Joint Statement on Risk Management, signed by both the PCC and Chief Constable, is in place. The Force's Strategic Concern Register reports to the Force's Senior Command Team on a quarterly basis and is monitored by JIAC at each meeting. The OPCC maintains a Strategic Risk Register, scrutinised at monthly Senior Leadership Team meetings. Both registers feature RAG-rated risks, appropriate owners, actions, and follow-up to enable comprehensive scrutiny and oversight.</p> <p>Internal Audit report to JIAC on a quarterly basis summarising progress against the Internal Audit Plan and the outcome of work completed. Reporting also provides an update on the status of actions arising from recommendations made in internal audit reports. The Head of Internal Audit provided a “Reasonable” opinion on the framework of governance, risk management, and control in its overall adequacy and effectiveness for 2023-24. This reflects that there were no reported fundamental absence or failure of key controls in the work undertaken.</p> <p>Arrangements are in place to prevent and detect fraud. The responsibilities of the PCC and CC in respect of preventing and detecting fraud are set out in the Joint Corporate Governance Framework. The controls in place to manage fraud risks include the confidential reporting (whistleblowing policy) and Anti-Fraud, Bribery and Corruption Policy. Reporting and oversight of Fraud activity is provided through JIAC.</p>	<p>G</p>
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- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Governance – commentary on arrangements



We considered how the Audited Bodies:	Commentary on arrangements	Assessment
approach and carry out the annual budget setting process	<p>The established budget-setting process in place is thorough, comprising several stages. The PCC considers and approves the budget each February at the Public Accountability Board (PAB) alongside the reserves, capital and treasury management strategies. The Chief Constable is consulted throughout the budget setting process to ensure the budget devolved to the Force is deliverable and aligns with operational plans. The budget and MTRS are considered and approved at the same time. The MTRS is incorporated into the budget report covering a five year time horizon.</p> <p>Extensive consultation is undertaken with external stakeholders as part of the budget setting process. To assist the Police and Crime Panel members in their consideration of the PCC’s proposed Council Tax precept contributing towards the budget funding, the PCC held a Budget Familiarisation meeting with the Panel in January 2024 ahead of their formal consideration in February 2024. The PCC also consulted with South Yorkshire Council Leaders via letter correspondence as well as the statutory requirement to consult with the people of South Yorkshire to obtain their views around the proposed precept level.</p>	G

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Governance – commentary on arrangements



We considered how the Audited Bodies:	Commentary on arrangements	Assessment
<p>Ensure effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports statutory financial reporting; and ensure corrective action is taken where needed, including in relation to significant partnerships</p>	<p>In our 2022-23 Auditor’s Annual Report we raised an improvement recommendation arising from the need to maintain appropriate financial oversight and controls over the PCC’s usable reserves and the fiduciary duty to local taxpayers to 6 May 2024. We have provided follow up narrative in respect of the progress of implementation of this action at Appendix C of our report. We consider the recommendation closed.</p> <p>The PCC and CC’s track record of delivering a balanced or underspend outturn position confirms that budgetary control arrangements are in place. These arrangements also cover significant partnerships such as the Violence Reduction Unit. A budget monitoring report is produced by Finance for each budget holder, with a summary report produced for the Chief Officer Senior Command Team (SCT) in the Force. These reports cover revenue monitoring and projected outturn, emerging issues and mitigations, savings progress and capital schemes projections. Quarterly budget monitoring reports for the Force and OPCC showing the projected outturn position are presented to JIAC and the PAB for their consideration and to promote accountability and robust challenge.</p> <p>These reports also provide an update on capital spend, the treasury position and the achievement of budgeted savings. Accompanying narrative is presented alongside variance analysis to enable readers to understand the reasons behind variances from budget. Monthly budget monitoring reports are also presented to Planning and Efficiency Group (comprising the Force’s SCT and OPCC’s Senior Leadership Team) to facilitate scrutiny in a timely manner.</p> <p>During our review we raised an issue relating to the Police Body’s accounting for the impact of the police pensions abatement issue. As per national guidance, the Police Body is required to abate (or reduce) the pension payments of police officers that have returned to duty post requirement. Since these officers will be obtaining both salary and pension, and noting the higher cost impact of this, the Chief Constable is required to make top up payments to the pension fund account equal to the pension payments made to an officer. This means that the pension payment also becomes part of the effective salary cost to the Force as opposed to being funded from the existing funding provision held in the police pension fund account.</p> <p>There is a cumulative revenue impact arising from the lack of annual top ups to the pension fund account. We have now concluded on this matter and senior management have agreed to record as a charge to useable reserves in 2023-24, which we consider to be compliant with the CIPFA Code financial reporting framework. We are satisfied with the PCC’s accounting for the pensions abatement in the final accounts.</p>	<p>G</p>

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Governance – commentary on arrangements



We considered how the Audited Bodies:	Commentary on arrangements	Assessment
Ensure they make properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee	<p>In our 2022-23 Auditor’s Annual Report, we raised an improvement recommendation for the Force to ensure arrangements are in place to collate the necessary information to be able to reach a decision on the future delivery model for information systems (IT) in a timely manner. We have provided follow up narrative in respect of the progress of implementation of this action at page 20 and Appendix C of our report.</p> <p>Following initial reporting in November 2023; the programme to deliver the detailed business cases did not begin until October 2024, and is due to be presented to Chief Constables in the middle of 2025 for decision making. The improvement recommendation made in our 2022-23 Auditors Annual Report therefore remains outstanding. We recommend that the Mayor and CC ensures that progress is being made to reach a decision on the future delivery model for information systems in a timely manner.</p> <p>SYP has arrangements in place to ensure that appropriate and properly informed decisions are made. A Joint Corporate Governance Framework is in place for SYPCC and CC. This sets out the Governance and Decision Making Framework including roles and responsibilities and Joint Scheme of Consent and Delegation. It provides the principles and guidance for how decisions will be taken to ensure that decision making is informed and transparent, and subject to scrutiny and risk management arrangements.</p> <p>A record of key decisions which are considered to be of significant public interest, is maintained and published on the FPCC’s website in line with Section 11(1) and (2) of The Police Reform and Social Responsibility Act 2011. The Police and Crime Panel work programme sets out the forward plan of business including statutory requirements and a schedule of key decisions.</p>	A

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Governance – commentary on arrangements



We considered how the Audited Bodies:

Commentary on arrangements

Assessment

monitor and ensure appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour and where it procures and commissions services.

In our 2022-23 Auditor’s Annual Report, we raised three improvement recommendations arising from the timely exit of regional procurement collaboration arrangements, ensuring all Senior Officer related party declarations are obtained and strengthening of Information governance arrangements and response to findings identified from body worn video (BWV) data loss report.

We have provided follow up narrative in respect of the progress of implementation of these actions at page 21 and Appendix C of our report. We consider the recommendations are addressed in relation to the exit of procurement collaboration arrangements and related party declarations. However, because the Information Commissioner’s Office (ICO) Body Worn Video (BWV) investigation report is still in progress, the action related to the implementation of any resulting findings remains ongoing. As such, the improvement recommendation made in our 2022-23 Auditors Annual Report therefore remains outstanding. We recommend that the Mayor and CC monitors progress being made to respond to the findings identified from the pending report.

The Joint Corporate Governance Framework sets out the seven core principles of good governance which should be adhered to and provides guidance on expected behaviours to ensure integrity, transparency and excellent standards of behaviour. This includes an agreement to adhere to the College of Policing (CoP) Code of Ethics. In addition, the Independent Ethics Panel provides independent and effective challenge and assurance around integrity, standards and ethics of decision-making in policing. Arrangements are in place to meet legislative and regulatory standards where services are procured or commissioned; the Joint Corporate Governance Framework is supported by Financial Regulations and Contract Standing Orders. Single Tender Actions (STA) and wider procurement activity is monitored through JIAC.

From review of reporting we noted that STAs includes detail of supplier, value and reason for waiver etc. Extensions to existing contracts are often made but the report does not make clear if there is a genuinely justifiable case to use an existing contractor/supplier to maintain continuity of supply or site experience (in accordance with CSO’s) and whether the extension has been made in accordance with the terms set out in the original contract. If an extension was made due to contract expiry this may be due to ineffective contract management processes in place for example, in which case a breach of CSO’s may have occurred. We have not raised an improvement recommendation in this area given the improvements noted since the prior year, however the PCC may wish to consider including further narrative in its reporting to provide assurance in respect of the reasons for approving waivers, although we do note that current arrangements and reporting into JIAC do enable Committee Members to ask probing verbal questions during JIAC meetings.

A

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

Governance (improvement recommendations carried forward)



Areas for improvement

We found that actions are ongoing to fully address two of the eight improvement recommendations raised in our 2022-23 Auditor's Annual Report:

We raised an improvement recommendation that *"The Force should ensure arrangements are in place to collate the necessary information to be able to reach a decision on the future delivery model for information systems (IT) in a timely manner."*

We found that work is in progress to ensure the PCC and CC are provided with detailed and accurate information to be able to make an informed decision. Following the report provided by Credera in November 2023, a tender process was begun to progress detailed costings for a de-collaboration business case. Upon the receipt of the bids from two suppliers, the Force(s) considered if this represented best value for money, as no decision had been made regarding the future of the IT service. Following this discussion, both Forces commissioned a refresh of the prior two business cases on a continued shared service, and a partially de-collaborated service as these represented the most viable options. This refresh took place in collaboration between the two Forces with a final high-level option being presented to the Chief Constables in August 2024.

Based upon the information presented, the Forces agreed to a partial de-collaboration of the Service, and also agreed which services would remain shared, and which services would move to a local Force delivery model.

The programme to deliver the detailed business cases for future delivery model commenced in October 2024 and is due to be presented to the Chief Constables in the middle of 2025 for decision making. As such, this improvement recommendation remains in place.

Improvement recommendation 1:

The PCC and CC should ensure that progress is being made to reach a decision on the future delivery model for information systems in a timely manner.

We raised an improvement recommendation related to the requirement for information governance arrangements to be strengthened and respond to findings identified from the Information Commissioner's Office (ICO) body worn video data loss report.

Management identified information governance including the Data Office as a priority resulting in the function being granted additional investment during the priority based budgeting process.

As at January 2025, the Data Office investment has seen the force successfully respond to ICO requirements in respect of Freedom of Information Requests (FOIs) and working through the backlog reduction requirements for Subject Access Requests (SARS). Training has been provided as appropriate and the force risk register has been maintained accordingly, with the FOI element mitigated. Information Asset Owner (IAO) ownership is being embedded with training to appropriate leads across the force and audit assurance is growing, with a focus on individual role-required ownership for information management.

Overarching governance is in place and supported across the SCT portfolio areas as required with regular SIRO meetings and a Strategic Quarterly Data Board providing a platform for assurance and direction.

Progress is being made however, because the ICO Body Worn Video investigation report is still in progress, the action related to the implementation of any resulting findings remains ongoing. As such, this improvement recommendation remains in place.

Improvement recommendation 2:

The PCC and CC should ensure that progress is being made to respond to findings identified from the pending ICO Body Worn Video investigation report.

Improving economy, efficiency and effectiveness – commentary on arrangements



We considered how the audited bodies:

Commentary on arrangements

Assessment

use financial and performance information to assess performance to identify areas for improvement

Arrangements are in place to report upon financial and non-financial performance. The PCC publishes the Police and Crime Plan, outlining priorities and how they will be achieved. The latest plan, "Working Together for a Safer South Yorkshire", covers the period 2023-2025. The Office of the PCC produces the Police and Crime Plan Performance Report quarterly, which is scrutinised by the Police and Crime Panel and published on the PCC's website. The report provides an overview of the progress of all policing and crime partners in South Yorkshire. Dashboards and Oracle Business Intelligence (BI) are used to report Force performance data, allowing real-time monitoring of performance across various metrics. The Performance Management Unit produces a bi-weekly performance summary for the Senior Command Team for oversight.

In our 2022-23 Auditor's Annual Report, we raised an improvement recommendation arising from considering the setting of targets based on forward looking assumptions and measuring performance against such targets as opposed to a historic baseline. We have provided follow up narrative in respect of the progress of implementation of this action at Appendix C of our report.

We consider this recommendation is superseded due to potential key performance indicator revisions arising from the outcome of the HMICFRS PEEL 2023-25 inspection, SYMCA refresh of the Police and Crime Plan and the introduction of a new Police Performance Unit to track national data on local performance announced by the Home Secretary at the annual conference hosted by the National Police Chiefs' Council and Association of Police and Crime Commissioners in November 2024.

We have not raised a further recommendation due to the Force's Performance and Governance Department's arrangements to keep the suite of performance indicators under review as part of business as usual.

G

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

Improving economy, efficiency and effectiveness – commentary on arrangements



We considered how the audited bodies:

Commentary on arrangements

Assessment

evaluate the services they provide to assess performance and identify areas for improvement

HMICFRS published its latest Police Effectiveness, Efficiency and Legitimacy (PEEL) inspection report for South Yorkshire Police in February 2023. Out of the nine areas of policing graded by the inspectorate, the Force was identified as being outstanding in three areas, good in a further six area and one area identified as adequate (responding to the public).

Following another inspection in April 2023, HMICFRS reported on the effectiveness of the Force’s vetting arrangements. The assessment was made against "tackling workforce corruption". The report gave an overall conclusion of adequate and identified 152 people in post without the correct level of vetting for their roles because it had expired. The Force has used these reports to identify areas for improvement for vetting arrangements, an action plan for improvement has been drawn up and is being implemented by the senior leadership team.

As at November 2023, a historic data wash had been completed and the identified backlog of Notifiable Associations (NA) has been significantly reduced. The NA procedure within Force has also been strengthened. This work has resulted in improvement as at January 2025 with the NA backlog reducing to 10 (compared to 500), and people in post without the correct level of vetting for their roles due to expiry of vetting being only six.

The Force Management Statement (FMS) establishes which areas of demand present the greatest risks to the standard and resilience of the service the force provides. The strategic risk assessment within the FMS identifies any areas where South Yorkshire Police’s activities present significant risks and resilience to policing services provided.

The FMS identifies areas where the Force recognises improvement is required and sets out its plans to do this into 2024-25 and beyond. Two areas have been risk RAG rated as Red, relating to the IT Service and Regional Procurement. In our 2022-23 Auditor’s Annual Report we raised improvement recommendations in respect of both of these areas. Our follow up of these recommendations is documented on pages 18-21 where we conclude that the Improvement recommendation raised in respect of reaching a decision on the future delivery model for information systems (IT) remains outstanding. The de-collaboration of the regional procurement function is now complete.

G

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

Improving economy, efficiency and effectiveness – commentary on arrangements



We considered how the audited bodies:

Commentary on arrangements

Assessment

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 PCC's Police and Crime Plan and Force's Plan on a Page both make reference to adopting collaborative practices; both documents state that collaboration must be effective and deliver value for money. In its PEEL report published in February 2023, HMICFRS recognised that across all areas inspected, the Force's approach to working with partner organisations and charities is extremely positive.

The Force currently has 73 sets of collaboration arrangements in place, comprising both primary collaborations and some lower-value regional arrangements. The Collaboration Effectiveness Board considers the impact of collaborative working including the cost benefit to the organisation. This scrutiny is facilitated by the maintenance of the collaboration effectiveness dashboard updated quarterly by the Force, which includes a snapshot of each arrangement's main attributes including current year's budget, lead officer, status and value for money RAG rating.

Having identified collaboration value for money risks, the Force is in the process of considering potential changes to arrangements including the possibility for de-collaboration where value for money is not being achieved. The Force holds open and honest discussions in relation to collaborative arrangements, for example the South Yorkshire and Humberside IT function.

Our review of minutes of Joint Accountability Board meetings demonstrate that KPIs and recent good performance and challenges are discussed including looking for solutions and a way forward on issues identified.

G

Commission or procure services, assessing whether they are realising the expected benefits

In our 2022-23 Auditor's Annual Report, we raised an improvement recommendation arising from the volume and value of single tender actions noted as at October 2023. We have provided follow up narrative in respect of the progress of implementation of this action at Appendix C of our report and consider this recommendation addressed.

The Regional Procurement Unit for Yorkshire and the Humber, managed by South Yorkshire Police and overseen by the Force Assistant Chief Officer Resources was responsible for procurement activity up to June 2024 prior to de-collaboration and return of the procurement function to the individual forces in July 2024. These arrangements included the maintenance of a live contracts register to ensure forward sight of tender activity required as contracts neared their end date. The Procurement Service is now established as a stand-alone service for South Yorkshire Police; we understand the team is now fully resourced.

There is no significant outsourcing of services in place at the audited body, however, we note that monitoring of ad-hoc subcontractors does take place, for example, the Priority Based Budgeting process has identified the need for improvements in facilities management and efficiency of contractors engagement for facilities management services on the estate's buildings. We understand these arrangements will be refreshed now the procurement function has been brought in-house.

G

- G** No significant weaknesses in arrangements identified or improvement recommendation made.
- A** No significant weaknesses in arrangements identified, but improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendations made.

Value for Money Recommendations raised in 2023-24



Recommendations raised in 2023-24

Recommendation	Type of recommendation *	Criteria impacted	Evidence	Impact or possible future impact	Actions agreed by Management
IR1 The Mayor and CC should ensure that further progress is being made to reach a decision on the future delivery model for information systems in a timely manner.	Improvement	Governance	At the time of reporting, work continues to ensure the Chief Constable and Mayor are provided with detailed and accurate information to be able to make an informed decision. As such, this improvement recommendation remains in progress.	Continuing uncertainty in relation to the future delivery model for information systems results in ongoing uncertainty with potential detriment of the current IT shared service capacity and quality of delivery.	Actions: Work is well underway to look at the hybrid option, as agreed by both forces. A programme team has been established and supporting governance to ensure progress. This is also regularly monitored by both Command teams and we have also recently doubled checked that the drivers for change for both forces were still appropriate. The plan is to bring back a business case for consideration. Due Date: Ongoing
IR2 The PCC and CC should ensure that further progress is being made to respond to findings identified from the pending ICO Body Worn Video investigation report	Improvement	Governance	At the time of reporting, the Information Commissioner's Office report is yet to be published. As such, this improvement recommendation remains in progress.	An inadequate response to ICO findings poses a reputational risk to the Force along with the potential for fines and/or sanctions from the ICO.	The ICO report has not been issued hence this recommendation remains in situ.

* Explanations of the different types of recommendations which can be made are summarised at Appendix B.

Appendices

Appendix A:

Responsibilities of the Police and Crime Commissioner (PCC) and the Chief Constable (CC)

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

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

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

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

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

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



Appendix B:

Value for Money Auditor responsibilities




Value for Money arrangements work

All Police and Crime Commissioners (PCCs) and Chief Constables (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. The audited body’s responsibilities are set out in Appendix A.


PCCs and CCs report on their arrangements, and the effectiveness of these arrangements as part of their annual governance statement.

Under Section 20(1)(c) of the Local Audit and Accountability Act 2014 we are required to satisfy ourselves that the PCC and the CC have made proper arrangements for securing economy, efficiency and effectiveness in their 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 PCC and CC can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



Governance

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



Improving economy, efficiency and effectiveness

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

2023-24 is the fourth year of the Code, and we undertake and report the work in three phases as set out in the Code.

Phase 1 – Planning and initial risk assessment

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

Information which informs our risk assessment	
Cumulative knowledge and experience of the audited body	Annual Governance Statement and the Head of Internal Audit annual opinion
Interviews and discussions with key stakeholders	The work of inspectorates and other regulatory bodies
Progress with implementing recommendations	Key documents provided by the audited body
Findings from our opinion audit	Our knowledge of the sector as a whole

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 PCC’s and CC’s auditors as follows:

- **Statutory recommendations** – actions which should be taken where significant weaknesses are identified with arrangements. These are made under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014 and require discussion at a public meeting and a public response.
- **Key recommendations** – actions which should be taken by the PCC and CC where significant weaknesses are identified within arrangements.
- **Improvement recommendations** – actions which should improve arrangements in place but are not a result of identifying significant weaknesses in the PCC’s and CC’s arrangements.

Appendix C:

Follow-up of previous recommendations

Recommendation	Type of recommendation *	Date raised	Progress to date	Addressed?	Further action?
Governance – Establishment of information systems future delivery strategy 1 The Force should ensure arrangements are in place to collate the necessary information to be able to reach a decision on the future delivery model for information systems (IT) in a timely manner.	Improvement	December 2023	The programme to deliver the detailed business cases began in October 2024, and is due to be presented to Chief Constables in the middle of 2025 for decision making. As such, this improvement recommendation remains in progress.	Ongoing	Yes. We have re-raised an Improvement Recommendation (1) in this area.
Governance – Timely exit of regional procurement collaboration arrangements and implementation of local delivery model 2 Now the decision has been made to de-collaborate the regional procurement function, the Force should work with partner forces to carry this out in a timely manner and ensure there are proper governance and delivery structures in place thereafter to support local delivery of the procurement function.	Improvement	December 2023	The original agreed deadline of 30 March 2024 for transition was amended to 1 July 2024 due to further time being required for people related activity as well as transitional activity. The deadline was successfully achieved and procurement teams are now working locally in each force operating under their own agreed structures. De-collaboration is now complete.	Yes	No
Governance – Ensure all senior officer related party declarations are obtained 3 The Force should obtain declarations of interest (referred to by the Force as related party declarations) from all senior officers, including those that are in a temporary role or on secondment from another force.	Improvement	December 2023	There are robust year-end closedown procedures in place around appropriately obtaining declarations from senior officers, however, it is noted that in-year leavers may not be captured by existing processes. Consideration will be given to add this step to leavers checklists to increase the robustness and effectiveness of internal controls in this area.	Yes	No

*Explanations of the different types of recommendations which can be made are summarised at Appendix B.

Appendix C:

Follow-up of previous recommendations

Recommendation	Type of recommendation *	Date raised	Progress to date	Addressed?	Further action?
<p>Governance – Information governance arrangements to be strengthened and respond to findings identified from body worn video data loss report</p> <p>Plans for a standalone Data Office function should continue to be considered with the overarching aim of strengthening governance and accountability in relation to information governance. Training to police staff and officers should be provided in line with Information Commissioners Office (ICO) comments to ensure they are properly exercising their responsibilities in relation to information governance and data protection. Finally, any recommendations identified from the body worn video (BWV) data loss investigation should be implemented in full.</p>	Improvement	December 2023	The BWV investigation in place with the ICO remains in progress and as such our Improvement Recommendation remains in place.	ongoing	Yes. We have re-raised an Improvement Recommendation (2) in this area.

Appendix C:

Follow-up of previous recommendations

Recommendation	Type of recommendation *	Date raised	Progress to date	Addressed?	Further action?
<p>Governance – The need to maintain appropriate financial oversight and controls over the PCC’s useable reserves and the fiduciary duty to local taxpayers up to May 2024</p> <p>5 We recommend that any requests for additional use of reserves and/or increases to expenditure prior to May 2024, should be reviewed against clear business cases, ensuring that appropriate due process and governance checks are maintained prior to the cessation of the Police and Crime Commissioner in May 2024.</p>	Improvement	December 2023	<p>In response to our recommendation Management stated: “There are processes in place prior to capital and revenue spend being committed and these processes will continue to be followed up to the demise of the OPCC expected in May 2024. Businesses cases are required to support requests for growth and additional spend and senior management will ensure that this process continues to be followed as part of good governance”.</p> <p>Our work has not found any evidence of significant lapse in appropriate financial oversight and controls. The PCC Group returned an underspend of £3.1 million for the period ended 6 May 2024, and the level of general reserves at that date represented 7.3% of the 2024-25 net revenue expenditure budget, exceeding the minimum general reserves level of 5% of the following year’s net revenue expenditure set by the PCC.</p>	Yes	No

Appendix C:

Follow-up of previous recommendations

Recommendation	Type of recommendation *	Date raised	Progress to date	Addressed?	Further action?
<p>Governance – Managing the challenges arising from ‘dual running’ the two key strategic commitments of:</p> <p>a) preparations for transfer of the OPCC function;</p> <p>b) the continuing day to day operational duties of the OPCC to May 2024</p> <p>We consider there should be a clear support for and monitoring against the project plan in place for the OPCC (and affected Force departments), which sets out tasks to support the SYMCA integration and the ongoing requirements of the Force and OPCC from now until May 2024. The two workstreams comprising planning for the integration on the one hand, and the continuing requirements the OPCC and Force on the other, should be mapped against the availability and capacity of the senior officers and their teams. Any concerns regarding officers ability to have the time to efficiently manage both workstreams should be reported to TCWG on a timely basis and options to reduce and mitigate any risks should be highlighted.</p>	Improvement	December 2023	<p>A project plan was put in place to support the transition, adoption of the mayoral commissioning model and integration with South Yorkshire Mayoral Combined Authority.</p> <p>The programme manager supported and liaised with the OPCC and SYMCA. The plan in place set out a number of different workstreams with senior officers involved in the task groups for each function’s workstream.</p> <p>The Integration is now complete.</p>	Yes	No

Appendix C:

Follow-up of previous recommendations

Recommendation	Type of recommendation *	Date raised	Progress to date	Addressed?	Further action?
<p>Improving economy, efficiency and effectiveness – review volume of single tender actions in place and evidence of approvals</p> <p>7 A review should be conducted on live single tender actions (STAs) to ensure their usage is consistent with the contract standing orders and approvals have been obtained in line with the scheme of delegation and approval limits set out in the contract standing orders.</p>	Improvement	December 2023	<p>Management is of the view that the risks continue to be managed in respect of procurement and compliance with financial instructions and governance procedures. All STA's submitted to Procurement are reviewed and challenged to determine if there is an alternative route to market prior to final approval at a senior level. At January 2025 Procurement are working with stakeholders to reduce the number of STAs. Compliance Awareness sessions are being delivered across Districts & Departments to improve compliance with Contract Standing Orders and Procurement legislation. STA numbers and reasons are reported monthly to the Strategic Enabling Board.</p>	Yes	No
<p>Improving economy, efficiency and effectiveness – setting targets based on forward looking assumptions and measuring performance against such targets as opposed to a historic baseline</p> <p>8 The Force should consider setting performance targets based on forward looking assumptions (such as a given level of officer strength) and then reporting actual performance against such targets.</p>	Improvement	December 2023	<p>The recommendation was raised in the spirit of further enhancing performance reporting in place. The Force's Performance and Governance Department advised that the suite of performance indicators are kept under review as part of business as usual.</p> <p>There are potential key performance indicator revisions arising from arising from the outcome of the HMICFRS PEEL 2023-25 inspection, SYMCA refresh of the Police and Crime Plan, and the introduction of a new Police Performance Unit to track national data on local performance. This was announced by the Home Secretary at the annual conference hosted by the National Police Chiefs' Council and Association of Police and Crime Commissioners in November 2024.</p>	Superseded	No

