



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

Year ended 31 March 2025

14 October 2025



**The Police, Fire and Crime Commissioner for Cumbria and
Chief Constable of Cumbria Constabulary**

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14 October 2025

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Dear Police, Fire and Crime Commissioner and Chief Constable

Joint Audit Findings for The Police, Fire and Crime Commissioner for Cumbria and Chief Constable of Cumbria Constabulary for the 31 March 2025

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

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

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.



We encourage you to read our transparency report which sets out how the firm complies with the requirements of the Audit Firm Governance Code and the steps we have taken to manage risk, quality and internal control particularly through our Quality Management Approach. The report includes information on the firm's processes and practices for quality control, for ensuring independence and objectivity, for partner remuneration, our governance, our international network arrangements and our core values, amongst other things. This report is available at [transparency-report-2024-.pdf \(grantthornton.co.uk\)](#).

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

Elizabeth Luddington

Director
For Grant Thornton UK LLP

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Contents

Section	Page
Headlines and status of the audit	5
Materiality	11
Overview of significant and other risks identified	14
Group audit	22
Other findings	24
Communication requirements and other responsibilities	29
Audit adjustments	33
Value for money	39
Independence considerations	41
Appendices	45

Headlines and status of the audit

Headlines

This table summarises the key findings and other matters arising from the statutory audits of The Police, Fire and Crime Commissioner for Cumbria (the 'PFCC') and The Chief Constable of Cumbria Constabulary and the preparation of the PFCC's and Chief Constable's financial statements for the year ended 31 March 2025 for those charged with governance.

Financial statements

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

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

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

Our audit work was completed remotely during July- September. Our findings are summarised on the following pages. We have not identified any adjusted or unadjusted misstatements in the PFCC or Chief Constable financial statements. A small number of misclassification and disclosure changes were identified, which are detailed on pages 34 to 36.

We have raised a recommendation for management as a result of our audit work. This is set out on page 37. Our follow up of recommendations from the prior year's audit is detailed on page 38.

Our work is complete and our audit opinions for the PFCC's financial statements (including the financial statements which consolidate the financial activities of the Chief Constable) and the Chief Constable's financial statements are unmodified and were issued on 14 October 2025.

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

Our work on the PFCC's and Chief Constable's value for money (VFM) arrangements is complete. The outcome of our VFM work is reported in our commentary on the PFCC's and Chief Constable's arrangements in our Auditor's Annual Report (AAR).

Headlines

Value for money (VFM) arrangements

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

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

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

We have completed our VFM work, which is summarised on page 40, and our detailed commentary is set out in the separate Joint Auditor's Annual Report, which is presented alongside this report.

We are satisfied that the PFCC and Chief Constable have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.

Headlines

Statutory duties

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

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

We have not applied any of the additional powers and duties ascribed to us under the Act.

We have completed the majority of work required under the Code. However, we cannot formally conclude the audit and issue an audit certificate in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until confirmation has been received from the NAO that the group audit (Department of Health & Social Care for NHS and Whole of Government Accounts for non-NHS) has been certified by the C&AG and therefore no further work is required to be undertaken in order to discharge the auditor's duties in relation to consolidation returns under paragraph 2.11 of the Code.

We are satisfied that this work does not have a material effect on the financial statements for the year ended 31 March 2025.

Significant matters

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

There continues to be a high level of engagement from the finance team, which greatly assists with the delivery of an efficient and effective year end audit process.

Headlines

National context – audit backlog

Government proposals around the backstop

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

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

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

Headlines

Implementation of IFRS 16

Implementation of IFRS 16 Leases became effective for police bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

Local government accounts webinars were provided for our local government audit entities during March, covering the accounting requirements of IFRS 16. Additionally, CIPFA has published specific guidance for local authority practitioners to support the transition and implementation on IFRS 16.

Introduction

IFRS 16 updates the definition of a lease to:

- “a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.”

In the public sector the definition of a lease is expanded to include arrangements with nil consideration. This means that arrangements for the use of assets for little or no consideration (sometimes referred to as peppercorn rentals) are now included within the definition of a lease.

IFRS 16 requires the right of use asset and lease liability to be recognised 'on balance sheet' by the lessee except where there are :

- leases of low value assets
- short-term leases (less than 12 months).

This is a change from the previous requirements under IAS17 where operating leases were charged to expenditure. The principles of IFRS16 also apply to the accounting for PFI liabilities.

The principles of IFRS 16 also apply to the accounting for PFI liabilities.

The changes for lessor accounting are less significant, with leases still categorised as operating or finance leases, but some changes when an authority is an intermediate lessor, or where assets are leased out for little or no consideration.

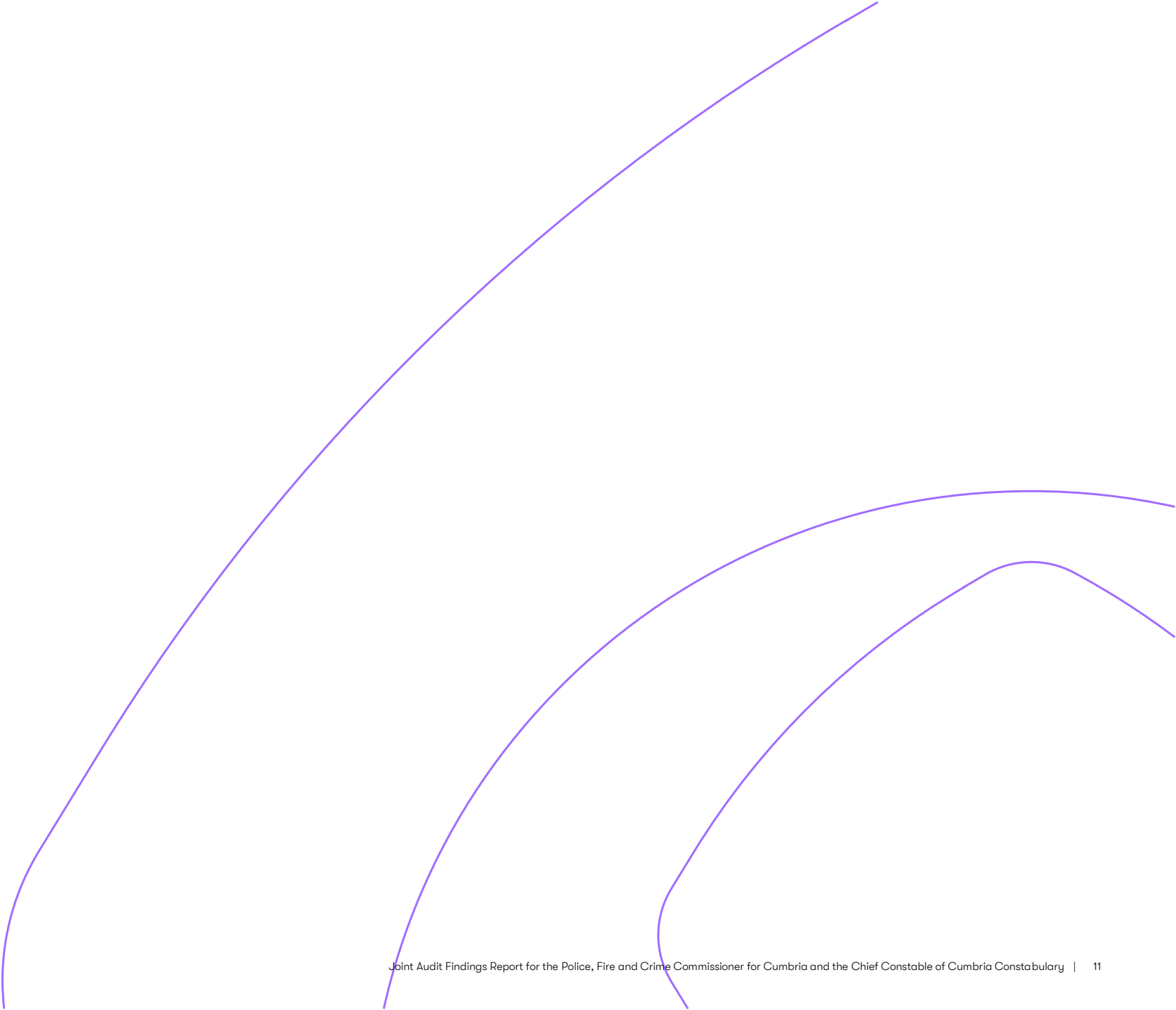
Impact on the PFCC, Chief Constable, and group accounts

Implementation of IFRS 16 has not had a significant financial impact on the statement of accounts. There was one peppercorn lease which has been recognised appropriately under IFRS 16 and measured at fair value for the recognition of the Right of Use asset. The gain was recognised in the Comprehensive Income and Expenditure Statement and transferred to the Capital adjustment account.

Accounting policies and disclosures have been updated to reflect the requirements of the new standard. A disclosure is included in the Notes within the Critical Judgements in Applying Accounting policies section to disclose the implications for accounting treatment of arrangements between the Chief Constable (CC) and the Police Fire and Crime Commissioner (PFCC), as to whether these arrangements may constitute a lease agreement under the revised guidance in CIPFA Bulletin 20.

We assessed the accounting and disclosure of the Right of Use assets and corresponding lease liabilities and our review of has not identified any matters to bring to your attention

Materiality

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Our approach to materiality

As communicated in our Audit Plan dated 30 April 2025, we determined materiality at the planning stage as £4.430m based on 2.5% of prior year gross expenditure. At year-end, we have reconsidered planning materiality based on the draft consolidated financial statements and concluded that we will not update materiality from the amounts determined at planning.

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

Basis for our determination of materiality

- We have determined financial statement materiality based on a proportion of the gross expenditure of the group, the PFCC and the Chief Constable for the financial year. In the prior year we used the same benchmark. For our audit testing purposes we apply the lowest of these materialities, which is £4.430m (PY £3.415m), which equates to 2.5% (PY 2%) of the PFCC's prior year gross expenditure.
- Materiality levels remain the same as reported in our audit plan on 30 April 2025.

Performance materiality

We have determined component performance materialities to be set at between £3.323m and £3.825m. For our audit testing we have applied the lowest of these, which is £3.323m, which equates to 75% of the Chief Constable's financial statements materiality.

Specific materiality

Materiality has been reduced to £0.049m for senior officer remuneration disclosures due to the sensitive nature and public interest. This has changed slightly on the amount reported in the plan as we update the figure upon receipt of the draft 2024/25 statement of accounts.

Reporting threshold

We will report to you all misstatements identified in excess of £0.222m, in addition to any matters considered to be qualitatively material.

Our approach to materiality

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

	Group (£)	PFCC (£)	Chief Constable (£)	Qualitative factors considered
Materiality for the financial statements	5.100m	4.540m	4.430m	Financial performance, focussing on the expenditure.
Performance materiality	3.825m	3.405m	3.323m	Quality of working papers in prior year and client’s response to audit processes.
Specific materiality for senior officer remuneration	0.049m	0.049m	0.049m	Materiality has been reduced for remuneration disclosures due to the sensitive nature and public interest.
Reporting threshold	0.255m	0.227m	0.222m	The amount below which matters would be considered trivial to the reader of the accounts.

Overview of significant and other risks identified

Overview of audit risks

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

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

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

Risk title	Relates to	Risk level	Change in risk since Audit Plan	Fraud risk	Level of judgement or estimation uncertainty	Status of work
Management override of controls	Group	Significant	↔	✓	Low	●
Valuation of land and buildings	PFCC	Significant	↔	✗	High	●
Valuation of the pension fund net asset/liability	Group	Significant	↔	✗	High	●
IFRS 16 implementation	PFCC	Other	↔	✗	Low	●

- ↑

 Assessed risk increase since Audit Plan
- ↔

 Assessed risk consistent with Audit Plan
- ↓

 Assessed risk decrease since Audit Plan
- Not likely to result in material adjustment or change to disclosures within the financial statements
- Potential to result in material adjustment or significant change to disclosures within the financial statements
- Likely to result in material adjustment or significant change to disclosures within the financial statements

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Management override of controls Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management override of controls is present in all entities. We have therefore identified management override of controls, in particular journals, management estimates and transactions outside the course of business as a significant risk of material misstatement.	PFCC/CC/Group	We have: • reviewed accounting estimates, critical judgements and significant decisions made by management; • evaluated the design and implementation of controls; • reviewed accounting policies and any changes to those policies; • tested journals entries for appropriateness; and • reviewed unusual significant transactions.	In performing the procedures above, we identified a population of journals to test using data analytic software to analyse journal entries and to split large batch journals into smaller sets of transactions that support targeted testing based on specific risk criteria assessed by the audit team. These criteria included: • Post year-end journals • Year-end journals • Year-end expenditure accrual journals • Journals posted by senior management • Credits to expenditure codes above 50% of performance materiality • Off ledger adjustments Application of these routines and supplementary procedures identified a total sample of 26 journals to test. As part of our review of journal procedures we continue to note that only journal lines over £50k are approved by senior management, journal lines which are less than £50k, are not approved. Our sample testing of journals, including those where journal lines were less than £50k did not identify any matters for concern with all journal lines appropriate and reasonable, we did not raise a recommendation in respect of this. Furthermore, the Group Accountant has the ability to self-approve journal lines over £50k. Management have confirmed that the Group Accountant did not authorise any of her own journals during 2024/25. As part of our journals testing, we reviewed all journals posted by the Group Accountant which were above 50% of PM and confirmed that all of these journals had been approved. As a result, we have closed our prior year recommendation. Our journals work is complete and did not identify any evidence of management over-ride of controls. We did not identify any changes in accounting policies or estimation processes and our review of key estimates has not identified any matters to bring to your attention.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
The revenue cycle includes fraudulent transactions Under ISA (UK) 240, there is a rebuttable presumed risk of material misstatement due to the improper recognition of revenue. This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud related to revenue recognition. During our audit planning, we considered the risk factors set out in ISA (UK) 240 and the nature of the revenue streams of the PFCC and the Chief Constable, and determined that the risk of fraud arising from revenue recognition could be rebutted. The assessment detailed in our Audit Plan remains appropriate.	PFCC/CC/Group	As set out in our Audit Plan, we do not consider this to be a significant risk for the PFCC and Chief Constable. Having considered the risk factors set out in ISA (UK) 240 and the nature of the revenue streams of the PFCC and the Chief Constable, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because: • there is little incentive to manipulate revenue recognition; • opportunities to manipulate revenue recognition are very limited; • the majority of revenue received by the PFCC derives from taxation and grant income which is difficult to manipulate; • all revenue received by the Chief Constable comes from the PFCC; and • the culture and ethical frameworks of public sector bodies, including the Chief Constable comes from the PFCC, mean that all forms of fraud are seen as unacceptable. Whilst revenue recognition was not identified as a significant risk, we have carried out procedures and detailed testing of material revenue streams to gain assurance over this area. We tested, on a sample basis, material revenue transactions, ensuring that it remained appropriate to rebut the presumed risk of revenue recognition.	The income from Council Tax for 2024/25 is received as a precept from the two unitary councils as set out in note 28 of the financial statements. At the time of preparing the financial statements for 2024/25, the unitary councils had not provided the Commissioner with his share of the fund balances as at 31 March 2025. The figures included in the financial statements are therefore shown as the same as in 2023/24. During the audit, management received confirmation from Cumberland Council regarding the PFCC share of the draft 2023/24 collection fund and confirmation from Westmorland and Furness Council regarding the PFCC share of the draft 2024/25 collection fund. However, management are of the view that the figures in the financial statements will not be amended on the grounds of materiality and that the figures in relation to 2024/25 for Cumberland Council are unlikely to be provided until November 2025. We are comfortable with management's assessment. We did not identify instances of fraudulent revenue recognition or any reason to change our assessment of the risk in this area.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
The expenditure cycle includes fraudulent transactions Practice Note 10 (PN10) states that as most public bodies are net spending bodies, then the risk of material misstatements due to fraud related to expenditure may be greater than the risk of material misstatements due to fraud related to revenue recognition. As a result under PN10, there is a requirement to consider the risk that expenditure may be misstated due to the improper recognition of expenditure. During our audit planning, we identified and completed a risk assessment of all expenditure streams for the PFCC and Chief Constable. We rebutted the presumed risk that expenditure may be misstated due to the improper recognition of expenditure for all expenditure streams due to the low fraud risk in the nature of the underlying nature of the transactions. Employee costs account for 73% of expenditure and therefore we deemed the overall risk that expenditure may be misstated due to improper recognition of expenditure to be low. The assessment detailed in our Audit Plan remains appropriate.	PFCC/CC/ Group	As the risk has been rebutted, we do not consider this to be a significant risk for the PFCC or Chief Constable and standard audit procedures have been carried out. We have: • reviewed and tested, on a sample basis, expenditure transactions, ensuring that it remains appropriate to rebut the presumed risk of expenditure recognition. • designed and carried out appropriate audit procedures to ascertain the recognition of expenditure is in the correct accounting period using cut-off testing.	We did not identify instances of fraudulent expenditure recognition or any reason to change our assessment of the risk in this area. Our work on completeness did not identify any items recorded in the wrong period.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of land and buildings The PFCC and Group revalue their land and buildings on a rolling two-yearly basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved, £66.6m as at 31 March 2025 and the sensitivity of this estimate to changes in key assumptions. The valuation of land and buildings is a key accounting estimate which is derived, depending on the valuation methodology, from assumptions that reflect market observations and the condition of the asset at the time. However, the valuation methodology for land and buildings is specified in detail in the CIPFA Code and the sector is highly regulated by RICS, therefore we will focus our audit attention on assets that have large and unusual changes and/or approaches to the valuation of land and buildings, as a significant risk requiring special audit consideration.	PFCC and Group	We have: - evaluated management’s processes and assumptions for the calculation of the estimate, the instructions issued to valuation experts and the scope of their work; - evaluated the competence, capabilities and objectivity of the valuation expert; - written to the valuer to confirm the basis on which the valuation was carried out to ensure that the requirements of the code are met; - challenged the information and assumptions used by the valuer to assess the completeness and consistency with our understanding; - evaluated the valuer’s report to identify assets that have large and usual changes and/ or approaches to the valuation – these assets will be substantively tested to ensure the valuations are reasonable; - tested a selection of asset revaluations performed during the year to see if they have been input correctly into the PFCC and Group asset register, revaluation reserve and Comprehensive Income and Expenditure Statement; and - evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially difference from current value at year-end.	Our work in this area is complete. Our work identified that the PFCC and Group have used a draft version of the report from the valuer with figures provided at 05/03/25 to process the transactions relating to revaluations through the general ledger. The finalised report dated 01/04/25 has therefore not been reflected. The difference between the two versions accounts for £370k of the difference (Barrow -£120k, Workington +£140k, Durranhill -£290k, Windermere -£20k, Longtown -£20k and Egremont -£60k). As the error is not material the client does not intend to amend until 2025/26. We have included an unadjusted error in relation to this on page 35. Our review of the calculations performed by the valuer showed that the valuations had been based on realistic and sound assumptions supported by appropriate evidence including floor and site plans, building rate costs and rationale for various obsolescence factors applied. However, we did identity that the build costs used by the valuer were dated 26/02/25. We obtained BCIS rates for Q1 2025 from our internal valuations team and the average movement between these was a decrease of 1%. If this decrease was applied to the amount of land & buildings revalued in 24/25, this would result in a movement of £390k. This is well below our PM of £3,323k. Ideally the valuer/surveyor would have used rates as at year end, however, based on the figures above we are comfortable the difference is not material and as it is an estimation error rather than a factual one, we will not report as an unadjusted misstatement. Based on our audit work completed we are satisfied that the value of Property, Plant and Equipment is not materially misstated within the financial statements.

Significant risks

Risk identified	Relates to	Audit procedures performed	Key observations
Valuation of the pension asset / liability (Local Government Pension Scheme (LGPS) and Police Pension Fund (PPF)) The PFCC and Chief Constable’s pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents significant estimate in the financial statements. The pension fund net liability is considered a significant estimate due to the size of the numbers involved (PPS - £977m and LGPS - £645k (due to impact of asset ceiling) at 31 March 2025) and the sensitivity of the estimate to changes in key assumptions. We therefore identified valuation of the Group’s pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement	Chief Constable and Group	We have: • updated our understanding of the processes and controls put in place by management to ensure that the PFCC and Chief Constable’s pension fund net liability is not materially misstated and evaluated the design of the associated controls; • evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary’s work; • assessed the competence, capabilities and objectivity of the actuary who carried out the Group’s pension fund valuation; • tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary; • undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor’s expert) and performed the additional procedures suggested with the report, including confirmation of the scope of the actuary’s work and whether the application of IFRIC 14 has been considered; and • obtained assurances from the auditor of Cumbria Local Government Pension Scheme as to the controls surrounding the validity and accuracy of membership data, contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements.	We requested assurances from the auditor of Cumbria Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements. We have now received these assurances from the pension fund auditor. We have reviewed the IFRIC 14 assessment provided by the Actuary (Mercer). IFRIC 14 addresses the extent to which an IAS 19 surplus can be recognised on the balance sheet and whether any additional liabilities are required for onerous funding commitments. The Actuary has calculated secondary contributions in perpetuity rather than over the funding horizon, which would be the recommended approach. We have re-performed the IFRIC 14 calculations and consider the position to be reasonable and appropriate. The assumptions used in calculating the net pension liability/surplus of both schemes are considered to be in line with expectations and we have not identified any issues with the estimation process. Pages 26 and 27 provide a detailed assessment of the estimation process for the valuation of the pension fund net liability. Our work is complete and we have not identified any matters to bring to your attention.

Other risks

Risk identified	Relates to	Audit procedures performed	Key observations
IFRS 16 Implementation IFRS 16 Leases is now mandatory for all Local Government bodies from 1 April 2024. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and replaces IAS 17. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. In the public sector, the definition of a lease has been extended to include the use of assets for which little or no consideration is paid, often called “peppercorn” rentals. This is one instance where the right of use asset and its’ associated liability are not initially recognised at the same value. For peppercorn rentals, the right of use assets are initially recognised at market value. Any difference between market value and the present value of expected payments is accounted for as income. This has similarities with the treatment of donated assets. Key judgements include • determining what is deemed to be a low value lease. This is based on the value of the underlying asset when new and is likely to be the same as the authority’s threshold for capitalising owned assets; • determining whether an option to terminate or extend the lease will be exercised. This is important as it affects the lease term and subsequently the calculation of the lease liability based on the expected payments over the lease term; and • the valuation of the right of use asset after recognition. An expert valuer may be required to support management in this. We therefore identified completeness of the identification of relevant leases and valuation as a risk.	PFCC/CC/Group	We have: • reviewed the processes and controls put in place by management to ensure that the implementation of IFRS 16 complete, accurate and not materially misstated. We will also evaluate the design of the associated controls; • reviewed the proposed accounting policy and agree disclosures presented in the financial statements to underlying accounting records and calculations; and • reviewed management’s lease accounting calculations and assess the accuracy and appropriateness of the inputs and assumptions used including lease term, discount rate and annual rentals	We noted that the cashflow statements included the b/f balance of the ROUA of £2,154k, donated asset (peppercorn lease) balance of £310k and c/f balance of the lease liabilities of £1,847k within the section - The Adjustment for items included in the net surplus or deficit on the provision of services that are investing and financing activities. We note that these are not real inflows/outflows and therefore management have updated to exclude these from the Cash Flow Statement. See disclosure adjustments on page 34. Our work is complete and we have not identified any other matters to bring to your attention.

Group audit

Group audit

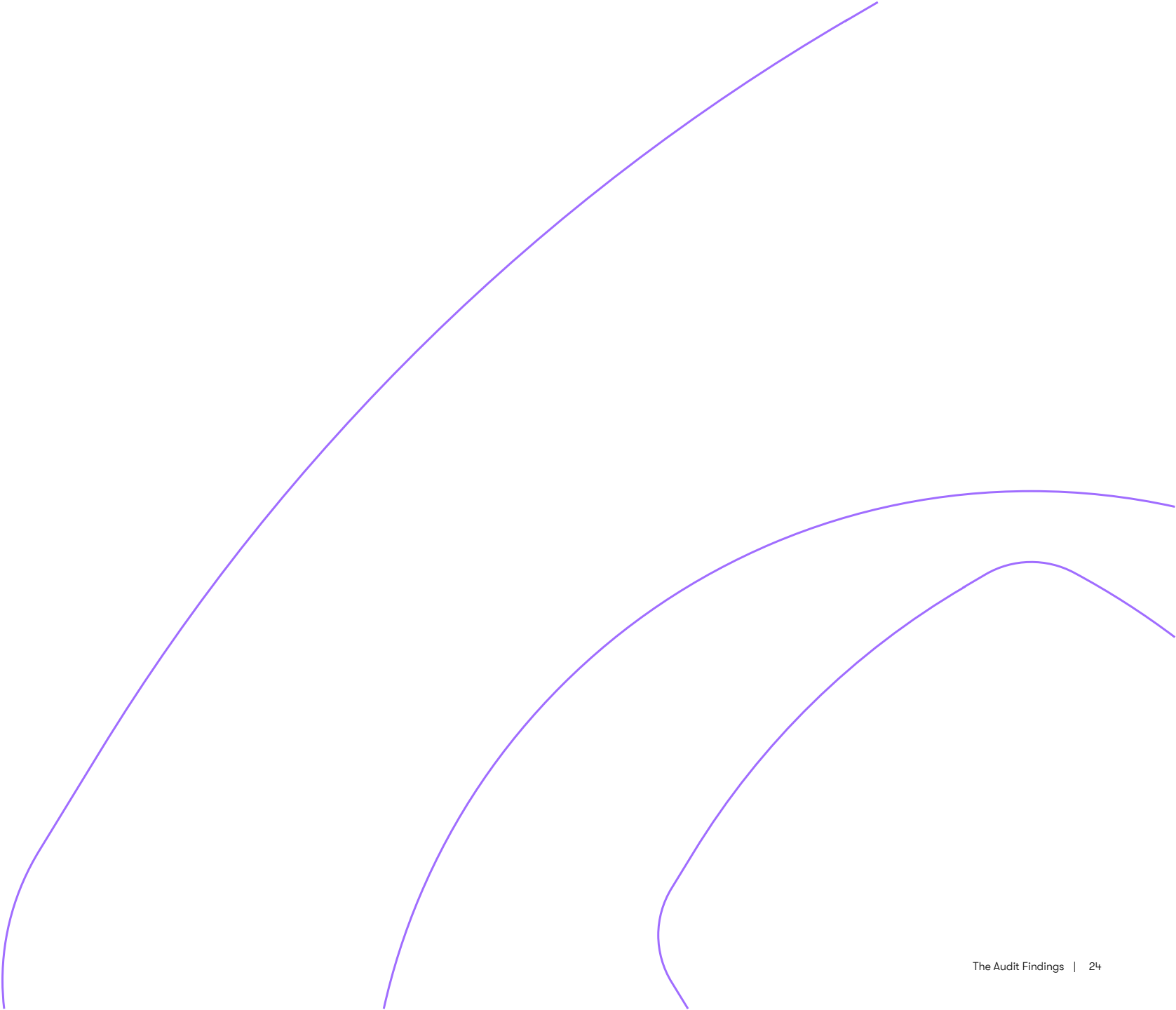
In accordance with ISA (UK) 600 Revised, as group auditor we are required to obtain sufficient appropriate audit evidence regarding the financial information of the components and the consolidation process to express an opinion on whether the group financial statements are prepared, in all material respects,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

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

Component	Risk of material misstatement to the group	Scope – planning	Scope – final	Status	Comments
Police, Fire and Crime Commissioner for Cumbria	Yes	Full audit	Full audit	●	Our work is complete and there are no matters of which we are aware that would require modification of our audit opinion for the PFCC’s financial statements.
Chief Constable of Cumbria Constabulary	Yes	Full audit	Full audit	●	Our work is complete and there are no matters of which we are aware that would require modification of our audit opinion for the Chief Constable’s financial statements.

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

Other findings

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Other findings – key judgements and estimates

This section provides commentary on key estimates and judgements in line with the enhanced requirements for auditors.

Key judgement or estimate	Relates to	Summary of management’s approach	Auditor commentary	Assessment
Valuation of land and buildings £66.575m at 31 March 2025	PFCC/Gro up	Land and buildings comprise £66.575m of specialised assets such as police stations, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of the other land and buildings (£300k) are not specialised in nature and are measured at Fair Value (IFRS 13) in accordance with CIPFA and RICS guidelines. The PFCC has engaged Carigiet Cowen to complete the valuation of properties as at 31/03/2025 on a two-yearly cyclical basis. 56% of total assets were revalued during 2024/25. Management have considered the year end value of non-valued properties, and the potential valuation change in the assets last revalued at 31/03/2024. This assessment has not identified a material movement since the last valuation date of 31/03/2024. Based on review, we are satisfied that the potential valuation movement since the previous valuation date and 31/03/25 is not material. The total year end valuation of land and buildings was £66.575m, a net increase of £2.8m from 2023/24 (£63.775m).	The PFCC’s accounting policy on valuation of land and buildings is included in Statement of Accounting Policies Annex, note 17 to the financial statements. Key observations The values in the valuation report have been used to inform the measurement of property assets at valuation in the financial statements. We have: • assessed the qualifications, skills and experience of the Valuer and determined the service to be appropriate; • reviewed the underlying information prepared by the PFCC and supplied to the Valuer and considered it to be complete and accurate; and • concluded that the Valuer prepared their valuations in accordance with the RICS Valuation – Global Standards using the information that was available to them at the valuation date in deriving their estimates. Our review of the calculations performed by the valuer, demonstrated that the calculations had been based on realistic and sound assumptions supported by appropriate evidence at the time the work was completed as outlined on page 19. Conclusion Based on our audit work performed, we are satisfied that the estimate of your land and buildings valuation is not materially misstated.	● Green We consider management’s process is appropriate and key assumptions are neither optimistic or cautious

Assessment

- [Red] We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- [Amber] We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider optimistic
- [Grey] We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider cautious
- [Green] We consider management’s process is appropriate and key assumptions are neither optimistic or cautious

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management’s approach	Auditor commentary	Assessment																								
LGPS net pension liability £0.645m at 31 March 2025 IFRIC 14 addresses the extent to which an IAS 19 surplus can be recognised on the Balance Sheet and whether any additional liabilities are required in respect of onerous funding commitments. IFRIC 14 limits the measurement of the defined benefit asset to the 'present value of economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.	PFCC/Group /Chief Constable	The PFCC and Chief Constable’s Local Government Pension Scheme net pension surplus at 31 March 2025 is nil (PY: nil) for the funded benefits scheme and £0.645m (PY £0.733m) for the unfunded benefits, comprising the Cumbria Local Government Pension Scheme obligations. The PFCC and Chief Constable uses Mercer to provide actuarial valuations of the PFCC's and Chief Constable’s assets and liabilities derived from this scheme. A full actuarial valuation is required every three years. The latest full actuarial valuation was completed in 2023. Small changes in assumptions can result in significant valuation movements in the net pension liability/surplus. There has been a £29.102m net actuarial gain during 2024/25.	We have: - Assessed management’s expert - Assessed the actuary’s approach taken, detail work undertaken to confirm reasonableness of approach We have no concerns over the competence, capabilities and objectivity of the actuary by the Authority. We have used the work of PWC, as auditor’s expert, to assess the actuary and assumptions made by the actuary – see below considerations of key assumptions in your pension fund valuation: <table><tr><th>Assumption</th><th>Actuary value</th><th>PwC range</th><th>Assessment</th></tr><tr><td>Discount rate</td><td>5.90%</td><td>5.70% - 5.90%</td><td>Reasonable</td></tr><tr><td>CPI inflation</td><td>2.60%</td><td>2.60% - 2.70%</td><td>Reasonable</td></tr><tr><td>Salary growth</td><td>4.10%</td><td>3.10% - 5.20%</td><td>Reasonable</td></tr><tr><td>Life expectancy – Males currently aged 45/65</td><td>22.8/21.5</td><td>22.4-23.0 20.7-21.4</td><td>Reasonable</td></tr><tr><td>Life expectancy – Females currently aged 45/65</td><td>25.7/24.0</td><td>22.4-25.3 20.7-23.6</td><td>Reasonable</td></tr></table> Based on our audit work performed, we are satisfied that the estimate of your LGPS net pension liability is not materially misstated.	Assumption	Actuary value	PwC range	Assessment	Discount rate	5.90%	5.70% - 5.90%	Reasonable	CPI inflation	2.60%	2.60% - 2.70%	Reasonable	Salary growth	4.10%	3.10% - 5.20%	Reasonable	Life expectancy – Males currently aged 45/65	22.8/21.5	22.4-23.0 20.7-21.4	Reasonable	Life expectancy – Females currently aged 45/65	25.7/24.0	22.4-25.3 20.7-23.6	Reasonable	Green We consider management’s process is appropriate and key assumptions are neither optimistic or cautious
Assumption	Actuary value	PwC range	Assessment																									
Discount rate	5.90%	5.70% - 5.90%	Reasonable																									
CPI inflation	2.60%	2.60% - 2.70%	Reasonable																									
Salary growth	4.10%	3.10% - 5.20%	Reasonable																									
Life expectancy – Males currently aged 45/65	22.8/21.5	22.4-23.0 20.7-21.4	Reasonable																									
Life expectancy – Females currently aged 45/65	25.7/24.0	22.4-25.3 20.7-23.6	Reasonable																									

Other findings – key judgements and estimates

Key judgement or estimate	Relates to	Summary of management’s approach	Auditor commentary	Assessment																								
Police Pension Scheme liability £977m at 31 March 2025	Chief Constable/ Group	The Chief Constable’s Police Pension Scheme liability at 31 March 2025 is £977m (PY £1.079bn). The Chief Constable operates three pension schemes for police officers, these are the 1987, 2006 and 2015 Police Pension Schemes. The Chief Constable uses GAD to provide actuarial valuations of their Police Pension Scheme liabilities. A full actuarial valuation is required every four years. The last full actuarial valuation was completed in 2022. A roll forward approach is used in intervening periods, which utilises key assumptions such as life expectancy, discount rates, salary growth and investments returns. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £124.24m net actuarial gain during 2024/25.	We have: - Assessed management’s expert - Assessed the actuary’s approach taken, detail work undertaken to confirm reasonableness of approach We have no concerns over the competence, capabilities and objectivity of the actuary by the Authority. We have used the work of PWC, as auditor’s expert, to assess the actuary and assumptions made by the actuary – see below considerations of key assumptions in your pension fund valuation: <table><tr><th>Assumption</th><th>Actuary value</th><th>PwC range</th><th>Assessment</th></tr><tr><td>Discount rate</td><td>5.65%</td><td>5.65%</td><td>Reasonable</td></tr><tr><td>CPI inflation</td><td>2.70%</td><td>2.70%</td><td>Reasonable</td></tr><tr><td>Salary growth</td><td>3.45%</td><td>3.45%</td><td>Reasonable</td></tr><tr><td>Life expectancy – Males currently aged 45/65</td><td>23.3/21.9</td><td>23.0 – 23.6 21.4 – 22.0</td><td>Reasonable</td></tr><tr><td>Life expectancy – Females currently aged 45/65</td><td>25.2/23.9</td><td>23.0 – 25.1 21.4 – 23.6</td><td>Reasonable</td></tr></table> Based on our audit work performed, we are satisfied that the estimate of your LGPS net pension liability is not materially misstated.	Assumption	Actuary value	PwC range	Assessment	Discount rate	5.65%	5.65%	Reasonable	CPI inflation	2.70%	2.70%	Reasonable	Salary growth	3.45%	3.45%	Reasonable	Life expectancy – Males currently aged 45/65	23.3/21.9	23.0 – 23.6 21.4 – 22.0	Reasonable	Life expectancy – Females currently aged 45/65	25.2/23.9	23.0 – 25.1 21.4 – 23.6	Reasonable	● Green We consider management’s process is appropriate and key assumptions are neither optimistic or cautious
Assumption	Actuary value	PwC range	Assessment																									
Discount rate	5.65%	5.65%	Reasonable																									
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Salary growth	3.45%	3.45%	Reasonable																									
Life expectancy – Males currently aged 45/65	23.3/21.9	23.0 – 23.6 21.4 – 22.0	Reasonable																									
Life expectancy – Females currently aged 45/65	25.2/23.9	23.0 – 25.1 21.4 – 23.6	Reasonable																									

Other findings – Information Technology

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

IT application	Level of assessment performed	Overall ITGC rating	ITGC control area rating			Related significant risks/other risks
			Security management	Technology acquisition, development and maintenance	Technology infrastructure	
Oracle Fusion	Roll forward assessment					Non-significant deficiencies identified in IT controls relevant to the audit of financial statements in relation to access to elevated privileges. See page 36 for recommendation in relation to this.
Active Directory	Design and implementation testing					IT controls relevant to the audit of financial statements judged to be effective at the level of testing in scope

Assessment:

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

Communication requirements and other responsibilities

Other communication requirements

Issue	Commentary
Matters in relation to fraud	We have previously discussed the risk of fraud with the PFCC, Chief Constable and Joint Audit Committee. We have not been made aware of any incidents in the period and no other issues have been identified during the course of our audit procedures.
Matters in relation to related parties	We are not aware of any related parties or related party transactions which have not been disclosed.
Matters in relation to laws and regulations	You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
Written representations	Letters of representation have been requested from both the PFCC and the Chief Constable.
Confirmation requests from third parties	We requested from management permission to send confirmation requests to the PFCC's banking and treasury partners. This permission was granted and the requests were sent. All of these requests were returned with positive confirmations.
Disclosures	Our review found no material omissions in the financial statements.
Audit evidence and explanations/significant difficulties	- All information and explanations requested from management was provided. - There were no significant challenges during the audit.

Other responsibilities

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

Other responsibilities

Issue	Commentary
Other information	We are required to give an opinion on whether the other information published together with the audited financial statements (including the Narrative Reports and Annual Governance Statements), is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. We have identified one error in the Finance review section of the PFCC Narrative Report: The statement "The budget provided funding for the Chief Constable of £158.014m comprising a £153.270m expenditure budget to support policing and an income budget of (£4.744m)" should read "The budget provided net funding for the Chief Constable of £158.014m comprising a £162.788m expenditure budget to support policing and an income budget of (£4.774m)" as per the figures in the approved budget and financial forecasts. No further inconsistencies have been identified. Our work on Other Information is complete. We issued an unmodified opinions in this respect.
Matters on which we report by exception	We are required to report on a number of matters by exception in a number of areas: • if the Annual Governance Statement does not comply with disclosure requirements set out in CIPFA/SOLACE guidance or is misleading or inconsistent with the information of which we are aware from our audit, • if we have applied any of our statutory powers or duties. • where we are not satisfied in respect of arrangements to secure value for money and have reported [a] significant weakness/es. We have nothing to report on these matters.
Specified procedures for Whole of Government Accounts	We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions. Note that work is not required as the PFCC/Group/Chief Constable do not exceed the threshold.
Certification of the closure of the audit	We intend to certify the closure of the 2024/25 audits of the PFCC and Chief Constable in the audit reports, following the completion of the audit, which is subject to the conclusion of the outstanding matters listed on page 6. However, we cannot formally conclude the audit and issue an audit certificate in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice until confirmation has been received from the NAO that the group audit (Department of Health & Social Care for NHS and Whole of Government Accounts for non-NHS) has been certified by the C&AG and therefore no further work is required to be undertaken in order to discharge the auditor's duties in relation to consolidation returns under paragraph 2.11 of the Code.

Audit adjustments

Three decorative, curved purple lines of varying lengths and radii are positioned on the right side of the slide, extending from the top right towards the bottom right.

Audit adjustments - PFCC

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

Impact of adjusted misstatements

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

Misclassification and disclosure changes

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

Disclosure	Misclassification or change identified	Adjusted?
Narrative Report	We have identified one error in the Finance review section of the PFCC Narrative Report: The statement "The budget provided funding for the Chief Constable of £158.014m comprising a £153.270m expenditure budget to support policing and an income budget of (£4.744m)" should read "The budget provided net funding for the Chief Constable of £158.014m comprising a £162.788m expenditure budget to support policing and an income budget of (£4.774m)" as per the figures in the approved budget and financial forecasts.	✓
Cash Flow Statement	We noted that the Cash Flow Statements included the b/f balance of the ROUA of £2,154m, donated asset (peppercorn lease) balance of £310k and c/f balance of the lease liabilities of £1.847m within 'CF2 - The Adjustment for items included in the net surplus or deficit on the provision of services that are investing and financing activities'. We note that these are not real inflows/outflows.	✓
Note 2 - Critical Judgements in Applying Accounting Policies	Judgement around arrangements between Chief Constable and PFCC and whether these arrangements constitute a lease agreement under the revised guidance included in CIPFA Bulletin 20.	✓
Note 23 – Disclosure of Remuneration for Senior Employees	Head of Estates' remuneration excluded from table.	✓
Note 24 - Employee Remuneration	One employee identified as being included within the incorrect remuneration band.	✓
Note 33 - Pension Challenge	Disclosure in relation to potential impact of Virgin Media case to be included in note.	✓
Annex B - Technical Annex - Pensions Disclosures	Revised pension gross asset figures were provided by the Pension Fund and actuary but there was no financial impact due to the asset ceiling and the disclosures have not been adjusted on the grounds of materiality.	x
Annex C - Statement of Accounting Policies (17.4 Depreciation)	The policy states 5 to 8 years for IT equipment, however one asset was found to have a useful life of 9 years.	✓
Typographical changes	A small number of typographical and consistency changes were made to the statements.	✓

Audit adjustments - PFCC

Impact of unadjusted misstatements

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

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on total net expenditure £'000	Impact on general fund £'000
Our work identified that the PFCC and Group have used a draft version of the report from the valuer with figures provided at 05/03/25 to process the transactions relating to revaluations through the general ledger. The finalised report dated 01/04/25 has therefore not been reflected.				
The difference between the two versions accounts for £370k of the difference (Barrow -£120k, Workington +£140k, Durranshill - £290k, Windermere -£20k, Longtown -£20k and Egremont - £60k). As the error is not material the client does not intend to amend until 2025/26.				
Dr Revaluation reserve		370		
Cr PPE - Land & Buildings	Nil	(370)	Nil	Nil
Overall impact	Nil	Nil	Nil	Nil

Impact of unadjusted misstatements in the prior year

There were no unadjusted misstatements in the prior year.

Audit adjustments - Chief Constable

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

Impact of adjusted misstatements

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

Misclassification and disclosure changes

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

Disclosure	Misclassification or change identified	Adjusted?
Note 2 - Critical Judgements in Applying Accounting Policies	Judgement around arrangements between Chief Constable and PFCC and whether these arrangements constitute a lease agreement under the revised guidance included in CIPFA Bulletin 20.	✓
Note 17 - Employee Remuneration	One employee identified as being included within the incorrect remuneration band.	✓
Note 20 - Pension Challenge	Disclosure in relation to potential impact of Virgin Media case to be included in note.	✓
Annex B - Technical Annex - Pensions Disclosures	Revised pension gross asset figures were provided by the Pension Fund and actuary but there was no financial impact due to the asset ceiling and the disclosures have not been adjusted on the grounds of materiality.	x
Typographical changes	A small number of typographical and consistency changes were made to the statements.	✓

Impact of unadjusted misstatements

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

Impact of unadjusted misstatements in the prior year

There were no unadjusted misstatements in the prior year.

Action plan

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

Assessment	Issue and risk	Recommendations
● Medium	Users with elevated system privilege in Oracle Fusion During the review of privileged user access within Oracle Fusion, we noted that six users have access to elevated privileges which includes the role ‘Application Implementation Administrator’. This role is assigned when Oracle Fusion is first implemented, allowing the application to be configured as required. It permits a user to make changes to Oracle Fusion system configuration. Please refer to Appendix A for a list of users. Risk Elevated access could lead to inappropriate or unauthorized changes to data and functionality within Oracle Fusion. It also increases the risk that system-enforced internal control mechanisms could be bypassed resulting in users being able to: • Make unauthorised changes to system configuration parameters. • Create unauthorised accounts. • Make unauthorised updates to user account privileges	It is recommended that Management performs a review of all users and their access rights in Oracle Fusion and confirm if these align with their designated roles and responsibilities. Management response S – During the audit period Oracle made a change to the Diagnostics Role requiring all those who needed this to assist with resolving issues to have the Application Implementation Administrator role assigned to them hence the change in role. M – However as not all users have been using the access, it has been decided to remove this access from some users and to reassign through the normal access authorisation process when the role is required. A – This will be achievable as soon as the relevant access forms have been completed and actioned by DDat. R – It is realistic to assume that users will not be impacted by the removal as it can be reassigned when necessary. T – The request was submitted to ICT to remove the roles and this was actioned by DDAT on 9/4/25

Key

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

Follow up of prior year recommendations

We identified the following issues in the audit of the PFCC and Chief Constable’s 2023/24 financial statements, which resulted in two recommendations being reported in our 2023/24 Audit Findings Report. We are pleased to report that management have partially implemented our recommendations.

Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
✓	Journals Due to recent promotion, the Group Accountant has the ability to self-approve journal lines over £50k. While the Group Accountant is aware not to do this, there are no formal controls in place to prevent this from happening. We recommended that Management should implement formal controls to either prevent Group Accountant from self-authorising journal lines over £50k or to ensure these journals are reviewed by the CFO. Our 24/25 planning work has confirmed that there are still no formal controls in place to prevent this from happening.	To month 10 Lorraine had only entered 8 journals, 7 approved by Michelle Bellis and 1 approved by Keeley Hayton. The journal approved by Keeley contained a large number of lines but all of very small value - correcting overtime/NI from core cost centres to a specific operation cost centre. The majority of Lorraine’s journals are in relation to statutory adjustments and as such a full list of journals will be provided in the year end working papers. Management have confirmed that the Group Accountant did not authorise any of her own journals during 2024/25. As part of our journals testing, we reviewed all journals posted by the Group Accountant which were above 50% of PM and confirmed that all of these journals had been approved. As a result, we have closed our prior year recommendation.
Partially complete	Valuation of land and buildings - Gross Internal Area (GIA) Through our work agreeing the floor areas of the Constabulary HQ to supporting evidence, we noted that the GIA of the Stable Block had decreased significantly since the previous valuation in 2021/22. We challenged the external valuer on this who confirmed that the GIA used in the 2021/22 valuation was incorrect. The error has been corrected in year in 2023/24 following the revaluation of the Constabulary HO at 31 March 2024. We recommended that Management should ensure that floor areas used in valuations are correct to ensure that buildings are correctly valued.	A business case for replacement of the asset management has been approved and work is currently underway to procure and implement the system. A project board is overseeing the delivery which will provide the system across the PFCC estate, including both fire and police assets. The target date for implementation is September 2025. The valuer undertakes physical inspections of all assets valued as part of the annual exercise. This includes check measurements against floor plans. P Robinson 11/03/2025 September update - The procurement phase of the Civica Asset Management system is now completed and the project is currently underway. The project is being prioritised by DDaT alongside other new system requirements with a final go-live date still to be confirmed.

Assessment

✓ Action completed

X Not yet addressed

Value for Money arrangements

Value for Money arrangements

Approach to Value for Money work for the year ended 31 March 2025

The National Audit Office issued its latest Value for Money guidance to auditors in November 2024. The Code requires auditors to consider whether a body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The NAO has consulted on and updated the Code to align it to accounts backstop legislation. The new Code requires auditors to share a draft Auditor's Annual Report (AAR) with those charged with governance by a nationally set deadline each year, and for the audited body to publish the AAR thereafter. This new deadline requirement is introduced from November 2025.

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



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.



Financial sustainability

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



Governance

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

In undertaking this work we have not identified any significant weaknesses in arrangements. We have completed all of our VFM work and are in a position to issue our Auditor's Annual Report. We issued our Auditor's Annual Report on 14 October 2025.

Independence considerations

Independence considerations

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

We are required to report to you details of any breaches of the requirements of the FRC Ethical Standard, and of any safeguards applied and actions we have taken to address any threats to independence. No such breaches have been identified by team.

We confirm that we have implemented policies and procedures to meet the requirement of the Financial Reporting Authority's Ethical Standard. Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in February 2025 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

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

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

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

Fees and non-audit services

The following tables below sets out the total fees for audit and non-audit services that we have been engaged or charged from the beginning of the financial year to date, as well as the threats to our independence and safeguards that have been applied to mitigate these threats.

None of the below services were provided on a contingent fee basis.

For the purposes of our audit we have made enquiries of all Grant Thornton teams within the Grant Thornton International Limited network member firms providing services to the PFCC and Chief Constable. There are no non-audit services provided to the Police, Fire and Crime Commissioner or Chief Constable.

Audit fees	PFCC £	Chief Constable £	Group £
Scale fee	96,546	54,929	151,475
Additional IT related procedures	4,200	1,800	6,000
IFRS 16	385	1,125	1,510
Total audit fees (excluding VAT)	101,131	57,854	159,075

The above fees are exclusive of VAT.

The fees reconcile to the financial statements as follows:

- fees per financial statements £161k
- additional IFRS 16 fees £2k*
- difference in audit fees accrual (£4k)
- total fees per above **£159k**

* Subject to PSAA approval, see page 44 for more details

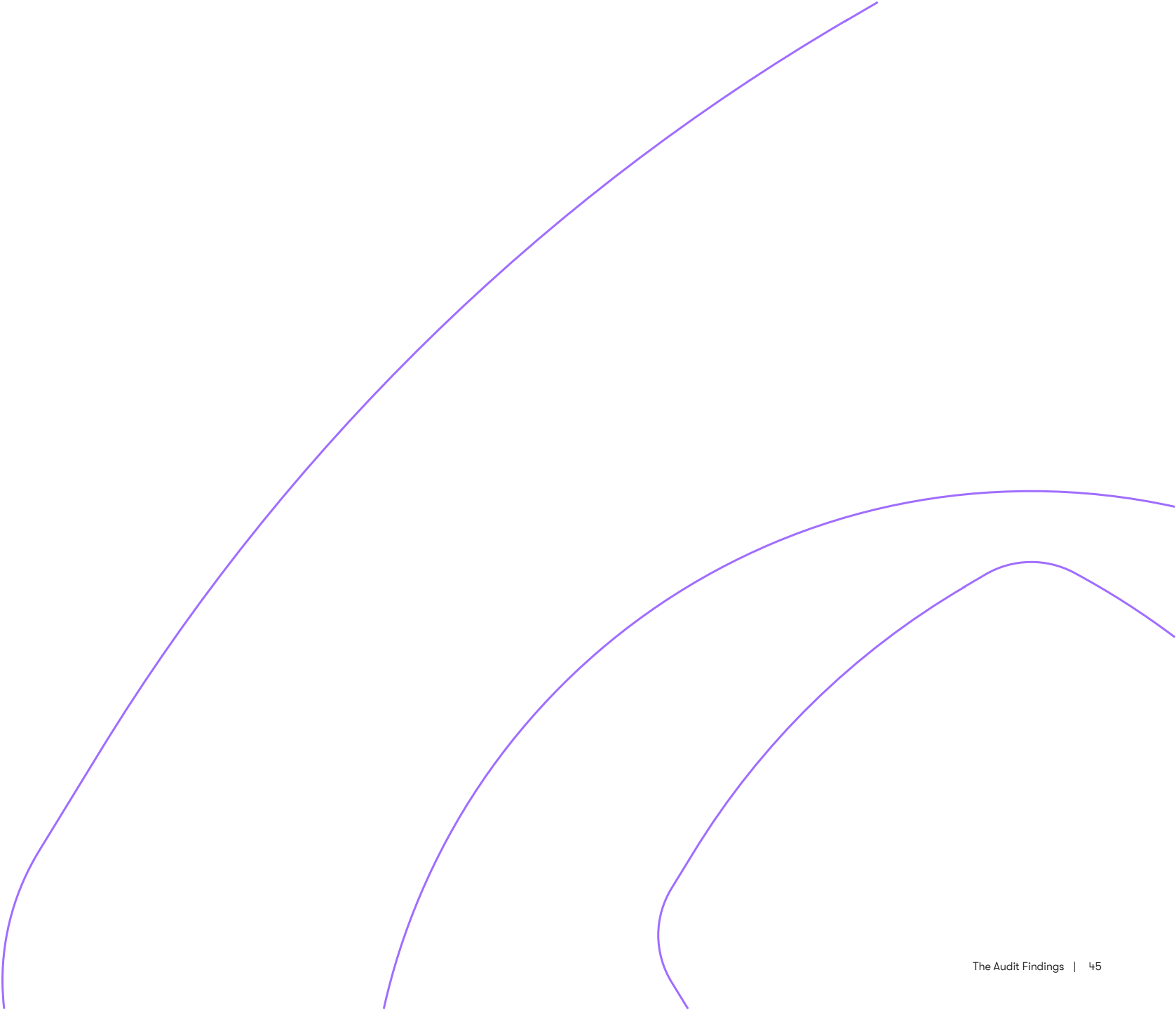
Additional fee analysis – fee variation for in year work

The following table sets out further information on additional fees.

Grade	Rate (Determined by PSAA)	Hours	Fee variation for Audit 2024/25
Partner/Director	£428	1	£428
Senior Mgr/ Mgr	£236	1	£236
Senior Auditor	£153	4	£612
Other staff	£117	2	£234
Total			£1,510

The above is subject to review by PSAA who will make a final determination.

Appendices

Three decorative purple arcs of varying radii are positioned on the right side of the slide, starting from the bottom and curving upwards and to the right.

A. Communication of audit matters with those charged with governance

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

A. Communication of audit matters with those charged with governance

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

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

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

Respective responsibilities

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

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

Distribution of this Audit Findings report

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

B. Management letter of representation - PFCC

We have requested a letter of representation from management.

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Mrs Elizabeth Luddington
Director
Grant Thornton UK LLP
Landmark, St Peter's Square
1 Oxford Street
Manchester M1 4PB

[DATE] – [TO BE DATED SAME DATE AS AUDIT OPINION]

Dear Grant Thornton UK LLP

The Police, Fire and Crime Commissioner for Cumbria
Financial Statements for the year ended 31 March 2025

This representation letter is provided in connection with the audit of the financial statements of The Police, Fire and Crime Commissioner for Cumbria (the 'Police, Fire and Crime Commissioner') and its subsidiary undertaking, the Chief Constable of Cumbria Constabulary for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the group and Police, Fire and Crime Commissioner financial statements give a true and fair view in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Police, Fire and Crime Commissioner's financial statements in accordance with the Accounts and Audit Regulations 2015, International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the group and Police, Fire and Crime Commissioner and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Police, Fire and Crime Commissioner has complied with all aspects of contractual agreements that could have a material effect on the group and Police, Fire and Crime Commissioner financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of the net pension liability and the valuation of land and buildings. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative, methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of

the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.

- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for International Accounting Standard 19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- vii. Except as disclosed in the group and Police, Fire and Crime Commissioner financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the group and Police, Fire and Crime Commissioner has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the unadjusted misstatements schedule as detailed in Appendix 1. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the group and Police, Fire and Crime Commissioner and their financial position at the year-end 31 March 2025. The financial statements are free of material misstatements, including omissions.
- xi. We have considered the misclassification and disclosures changes schedules included in your Audit Findings Report. The group and Police, Fire and Crime Commissioner financial statements have been amended for these misclassification and disclosure changes.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We have updated our going concern assessment. We continue to believe that the group and Police, Fire and Crime Commissioner's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the group and Police, Fire and Crime Commissioner means that, notwithstanding any intention to cease the group and Police, Fire and Crime Commissioner operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements
 - b. the financial reporting framework permits the Police, Fire and Crime Commissioner to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the group and Police, Fire and Crime Commissioner's system of internal control has not identified any events or conditions relevant to going concern.

We believe that no further disclosures relating to the group and Police, Fire and Crime Commissioner's ability to continue as a going concern need to be made in the financial statements.

B. Management letter of representation - PFCC

- xv. The group and Police, Fire and Crime Commissioner has complied with all aspects of ring-fenced grants that could have a material effect on the group and Police, Fire and Crime Commissioner's financial statements in the event of non-compliance.

Information Provided

- xvi. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the group and Police, Fire and Crime Commissioner's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the group and Police, Fire and Crime Commissioner from whom you determined it necessary to obtain audit evidence.
- xvii. We have communicated to you all deficiencies in internal control of which management is aware.
- xviii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xix. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xx. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the group and Police, Fire and Crime Commissioner, and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xxi. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxii. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxiii. We have disclosed to you the identity of the group and Police, Fire and Crime Commissioner's related parties and all the related party relationships and transactions of which we are aware.
- xxiv. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the group and Police, Fire and Crime Commissioner's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxvi. The disclosures within the Narrative Report fairly reflect our understanding of the group and Police, Fire and Crime Commissioner's financial and operating performance over the period covered by the financial statements.

Approval

The approval of this letter of representation was minuted by the Police, Fire and Crime Commissioner's Joint Audit Committee at its meeting on 24th September 2025.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Police, Fire and Crime Commissioner

B. Management letter of representation - PFCC

Appendix 1

Audit adjustments – Group/PFCC

Impact of unadjusted misstatements

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

Detail	Comprehensive Income and Expenditure Statement £'000	Balance Sheet £'000	Impact on total net expenditure £'000	Impact on general fund £'000
Our work identified that the PFCC and Group have used a draft version of the report from the valuer with figures provided at 05/03/25 to process the transactions relating to revaluations through the general ledger. The finalised report dated 01/04/25 has therefore not been reflected.	Nil	370 (370)	Nil	Nil
The difference between the two versions accounts for £370k of the difference (Barrow -£120k, Workington +£140k, Durranhill -£290k, Windermere -£20k, Longtown -£20k and Egremont -£80k). As the error is not material the client does not intend to amend until 2025/28.				
Dr Revaluation reserve				
Cr PPE - Land & Buildings				
Overall impact	Nil	Nil	Nil	Nil

B. Management letter of representation - Chief Constable

We have requested a letter of representation from management.

[LETTER TO BE WRITTEN ON CLIENT HEADED PAPER]

Mrs Elizabeth Luddington
Director
Grant Thornton UK LLP
Landmark, St Peter's Square
1 Oxford Street
Manchester M1 4PB

[DATE] – [TO BE DATED SAME DATE AS DATE OF AUDIT OPINION]

Dear Grant Thornton UK LLP

The Chief Constable of Cumbria Constabulary
Financial Statements for the year ended 31 March 2025

This representation letter is provided in connection with the audit of the financial statements of The Chief Constable of Cumbria Constabulary ("the Chief Constable") for the year ended 31 March 2025 for the purpose of expressing an opinion as to whether the Chief Constable financial statements give a true and fair view in accordance with International Financial Reporting Standards, and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Chief Constable's financial statements in accordance with the Accounts and Audit Regulations 2015, International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2024-25 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Chief Constable and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Chief Constable has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.
- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. Such accounting estimates include the valuation of the net pension liability. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. We understand our responsibilities includes identifying and considering alternative methods, assumptions or source data that would be equally valid under the financial reporting framework, and why these alternatives were rejected in favour of the estimate used. We are satisfied that the methods, the data and the significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in accordance with the Code and adequately disclosed in the financial statements.
- vi. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for International Accounting Standard 19 Employee Benefits

disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.

- vii. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent;
 - b. none of the assets of the Chief Constable has been assigned, pledged or mortgaged; and
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
 - viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
 - ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
 - x. We have considered the misclassification and disclosures changes schedules included in your Audit Findings Report. The Chief Constable's financial statements have been amended for these misclassifications and disclosure changes and are free of material misstatements, including omissions.
 - xi. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
 - xii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
 - xiii. We have updated our going concern assessment. We continue to believe that the Chief Constable's financial statements should be prepared on a going concern basis and have not identified any material uncertainties related to going concern on the grounds that:
 - a. the nature of the Chief Constable means that, notwithstanding any intention to cease its operations in their current form, it will continue to be appropriate to adopt the going concern basis of accounting because, in such an event, services it performs can be expected to continue to be delivered by related public authorities and preparing the financial statements on a going concern basis will still provide a faithful representation of the items in the financial statements;
 - b. the financial reporting framework permits the Chief Constable to prepare its financial statements on the basis of the presumption set out under a) above; and
 - c. the Chief Constable's system of internal control has not identified any events or conditions relevant to going concern.
- We believe that no further disclosures relating to the Chief Constable's ability to continue as a going concern need to be made in the financial statements
- xiv. The Chief Constable has complied with all aspects of ring-fenced grants that could have a material effect on the Chief Constable's financial statements in the event of non-compliance.

Information Provided

- xv. We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Chief Constable's financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. access to persons within the Chief Constable from whom you determined it necessary to obtain audit evidence.

B. Management letter of representation - Chief Constable

- xvi. We have communicated to you all deficiencies in internal control of which management is aware.
- xvii. All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xix. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Chief Constable and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xx. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxi. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxii. We have disclosed to you the identity of the Chief Constable's related parties and all the related party relationships and transactions of which we are aware.
- xxiii. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiv. We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Chief Constable's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxv. The disclosures within the Narrative Report fairly reflect our understanding of the Chief Constable's financial and operating performance over the period covered by the Chief Constable's financial statements.

Approval

The approval of this letter of representation was minuted by the Chief Constable's Joint Audit Committee at its meeting on 24th September 2025.

Yours faithfully

Name.....

Position.....

Date.....

Name.....

Position.....

Date.....

Signed on behalf of the Chief Constable

C. Audit opinion - PFCC

Unmodified opinion included within published statement of accounts.

C. Audit opinion - Chief Constable

Unmodified opinion included within published statement of accounts.



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