Interim Auditor's Annual Report for The Police & Crime Commissioner for Hertfordshire and the Chief Constable of Hertfordshire Constabulary

Year-ended 31 March 2025

17 October 2025

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Our audit report will be made solely to the members of the Police &Crime Commissioner for Hertfordshire and the Chief Constable for Hertfordshire Police (the PCC and CC), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the PCC and CC, as a body, those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the PCC and CC and the members of the PCC and CC, as a body, for our audit work, for our auditor's report, for this Auditor's Annual Report, or for the opinions we have formed.

External auditors do not act as a substitute for the PCC's and CC's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

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01

Executive Summary

Executive Summary

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Purpose of the Auditor's Annual Report

This Auditor's Annual Report provides a summary of the findings and key issues arising from our 2024-25 audit of the Police & Crime Commissioner for Hertfordshire and the Chief Constable of Hertfordshire Constabulary (the "PCC and CC"). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office (the 'Code of Audit Practice') and is required to be published by the PCC and CC alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014 (the Act). Our responsibilities under the Act, the Code of Audit Practice and International Standards on Auditing (UK) ('ISAs (UK)') include the following:

Financial Statements - To provide an opinion as to whether the financial statements give a true and fair view of the financial position of the PCC and CC and of their income and expenditure during the year and have been properly prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting 2024/25 ('the CIPFA Code').

Other information (such as the narrative report) - To consider, whether based on our audit work, the other information in the Statement of Accounts is materially misstated or inconsistent with the financial statements or our audit knowledge of the PCC and CC.

Value for money - To report if we have identified any significant weaknesses in the arrangements that have been made by the PCC and CC to secure economy, efficiency and effectiveness in its use of resources. We are also required to provide a summary of our findings in the commentary in this report.

Other powers - We may exercise other powers we have under the Act. These include issuing a Public Interest Report, issuing statutory recommendations, issuing an Advisory Notice, applying for a judicial review, or applying to the courts to have an item of expenditure declared unlawful.

In addition to the above, we respond to any valid objections received from electors.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities.

Financial statements and other information	The Code of Audit Practice requires us to issue the Auditor's Annual Report no later than 30 November of each year. In order for us to comply with this requirement, we have issued this Auditor's Annual Report prior to the completion of our work in relation to the financial statements and other information. Consequently, we have not reached our conclusions in respect of these areas.
Value for money	Our work to assess the arrangements the PCC and CC have put in place to secure economy, efficiency, and effectiveness in the use of its resources is underway.
Whole of Government Accounts	We are required to perform procedures and report to the National Audit Office in respect of the PCC's and CC's consolidation return to HM Treasury in order to prepare the Whole of Government Accounts. As the National Audit Office has not yet informed us that we are not required to perform any further procedures, we are unable to confirm that we have concluded our work in this area.
Other powers	See overleaf. Note that, as we are still performing our procedures in relation to the financial statements, we may choose to exercise our other powers in relation to the 2024-25 audit in the future.

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There are several actions we can take as part of our wider powers under the Act:

Public interest reports

We may issue a Public Interest Report if we believe there are matters that should be brought to the attention of the public.

If we issue a Public Interest Report, the PCC and CC are required to consider it and to bring it to the attention of the public.

As at the date of this report, we have not issued a Public Interest Report this year.

Judicial review/Declaration by the courts

We may apply to the courts for a judicial review in relation to an action the PCC and CC are taking. We may also apply to the courts for a declaration that an item of expenditure the PCC and CC have incurred is unlawful.

As at the date of this report, we have not applied to the courts

Recommendations

We can make recommendations to the PCC and CC. These fall into two categories:

1. We can make a statutory recommendation under Schedule 7 of the Act. If we do this, the PCC and CC must consider the matter at a general meeting and notify us of the action it intends to take (if any). We also send a copy of this recommendation to the relevant Secretary of State.
2. We can also make other recommendations. If we do this, the PCC and CC do not need to take any action, however should the PCC and CC provide us with a response, we will include it within this report.

As at the date of this report, we made no recommendations under Schedule 7 of the Act.

As at the date of this report, we have not raised any other recommendations

Advisory notice

We may issue an advisory notice if we believe that the PCC and CC have, or is about to, incur an unlawful item of expenditure or has, or is about to, take a course of action which may result in a significant loss or deficiency.

If we issue an advisory notice, the PCC and CC are required to stop the course of action for 21 days, consider the notice at a general meeting, and then notify us of the action it intends to take and why.

As at the date of this report, we have not issued an advisory notice this year

In addition to these powers, we can make performance improvement observations to make helpful suggestions to the PCC and CC. Where we raise observations we report these to management and the Joint Audit Committee. The PCC and CC are not required to take any action to these, however it is good practice to do so and we have included any responses that the PCC and CC have given us.

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Value for Money

Value for Money

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Introduction

We are required to be satisfied that the PCC and CC have made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the PCC and CC for the following criteria, as defined by the Code of Audit Practice:

- **Financial sustainability**: How the PCC and CC plan and manage their resources to ensure it can continue to deliver its services.
- **Governance:** How the PCC and CC ensure that it makes informed decisions and properly manages its risks.
- **Improving economy, efficiency and effectiveness:** How the PCC and CC use information about their costs and performance to improve the way they manage and deliver their services

We do not act as a substitute for the PCC's and CC's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. We are also not required to consider whether all aspects of the PCC's and CC's arrangements are operating effectively, or whether the PCC and CC have achieved value for money during the year.

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the PCC and CC.

Summary of findings

Our work in relation to value for money is not complete. We received information that we requested from management on 6 October 2025. We are currently conducting our risk assessment and will provide our VFM risk assessment commentary upon the completion of this work.

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