

# Audit Completion Certificate issued to the North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority for the year ended 31 March 2022

In our auditor’s report dated 30 November 2022 we explained that the audit could not be formally concluded until we had completed the work necessary:

- to issue our assurance statement in respect of the Authority’s Whole of Government Accounts consolidation pack for the year ended 31 March 2021, and consequently concluded the audit and issued the certificate for that period;
- to issue our assurance statement in respect of the Group’s Whole of Government Accounts consolidation pack for the year ended 31 March 2022; and
- to satisfy ourselves that the Authority had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

This work has now been completed.

No matters have come to our attention since 30 November 2022 that would have a material impact on the financial statements on which we gave our unqualified opinion.

## The Police, Fire and Crime Commissioner’s arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in December 2021, we have identified the following significant weakness in the Police, Fire and Crime Commissioner’s arrangements for the year ended 31 March 2022:

Significant weakness in arrangements	Recommendation
<p><b>2021/22 HMICFRS Inspection Report</b>  <b>Improving economy, efficiency and effectiveness</b></p> <p>In its 2021/22 inspection report for the fire and rescue service published in January 2023, HMICFRS raised a specific cause for concern that the service doesn’t have in place adequate workforce planning processes.</p> <p>In our view, HMICFRS’s concerns about workforce planning is evidence of a significant weakness in arrangements in relation to how the body evaluates the services it provides to assess performance and identify areas for improvement under the Economy, Efficiency and Effectiveness criterion.</p>	<p>We recommend that the Police, Fire and Crime Commissioner for North Yorkshire should address the cause for concern in relation to workforce planning for fire and rescue services and implement the recommendations made in the HMICFRS inspection report.</p>

## Certificate

We certify that we have completed the audit the North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority for the year ended 31 March 2022 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Gavin Barker  
Key Audit Partner  
For and on behalf of Mazars LLP

The Corner  
Bank Chambers  
26 Mosley Street  
Newcastle upon Tyne  
NE1 1DF

30 April 2024