



DRAFT ANNUAL GOVERNANCE STATEMENT 2025-26

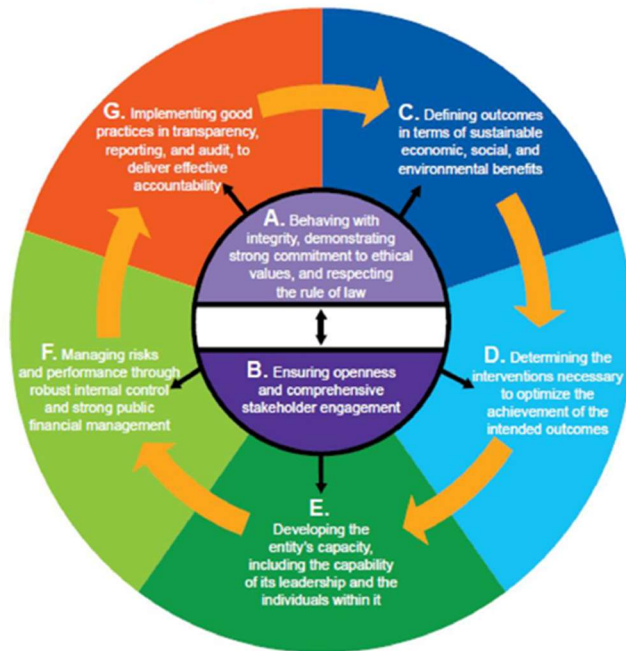
CONTENTS

	Page
1. Introduction and purpose of Annual Governance Statement	3
2. Legislative, strategic and policy context	5
3. Scope of responsibility	10
4. Governance Review activity 2025/26	11
5. Areas for focus in 2026/27	11
6. Significant Governance Weaknesses	13
7. Summary of progress and review of effectiveness	15
Appendix 1 – CIPFA SOLACE – Good Governance Principles	17
Appendix 2 - Areas of focus identified for 2026/27	34

1.0 Introduction and purpose of Annual Governance Statement

- 1.1 The Annual Governance Statement sets out how the York and North Yorkshire Combined Authority (Y&NYCA) meets its governance standards detailed in the Code of Corporate Governance. It also describes how it meets the requirements of regulation 6(1) of the Accounts and Audit Regulations 2015 in relation to the publication of an Annual Governance Statement to accompany the Annual Accounts.
- 1.2 YNYCA is responsible for ensuring that its 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. YNYCA also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In discharging this overall responsibility, YNYCA is also responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions including arrangements for the management of risk
- 1.3 The Annual Governance Statement is a document which looks back retrospectively over the past year, self-assesses the Authority's governance arrangements.
- 1.4 Y&NYCA's corporate governance framework is structured around the seven good governance principles set out in the 2016 CIPFA guidance, which is set out below. In May 2025 CIPFA released an addendum to its good governance framework which called for Annual Governance Statements to be concise, evidence based and forward looking. It places greater evidence on resilience transparency, stakeholder engagement and addressing emerging challenges such as economic pressure, legislative changes and climate change.
- 1.5 This Annual Governance Statement therefore reflects on the governance framework put in place by YNYCA for the year ended 31 March 2026. In accordance with the CIPFA addendum, this document also looks forward to areas of change which will take place during 2026/2027 and where focus should be given in relation to governance over the coming year including the English Devolution and Community Empowerment Act 2026.

**Achieving the Intended Outcomes
While Acting in the Public Interest at all Times**



- 1.6 Alignment of the Authority's governance activities with these principles is considered at Appendix 1.

2.0 Legislative, strategic and policy context

- 2.1 The Y&NYCA has now been in existence for two years having been established on 20 December 2023 by virtue of the York and North Yorkshire Combined Authority Order 2023 (the Order). The Mayor for York and North Yorkshire, David Skaith, took up office on 7 May 2024 and will remain in office until May 2028. The Mayor is the Chair of the Combined Authority.
- 2.2 During 2025/2026, the legislative framework for combined authorities evolved significantly, culminating in the English Devolution and Community Empowerment Act 2026, which formalises the role of Strategic Authorities, strengthens mayoral accountability, and introduces enhanced governance and assurance expectations reflected in this Statement.
- 2.3 By virtue of the Order the Mayor holds the Police, Fire and Crime functions for York and North Yorkshire and has appointed a Deputy Mayor for Policing, Fire and Crime (Jo Coles) who has substantial delegated authority covering YNYCA's for the Police, Fire and Crime functions with certain exceptions which are functions reserved to the Mayor
- 2.4 In addition to appointing a Deputy Mayor to deputise in his absence the Mayor also allocated portfolio responsibilities for transport to Councillor Kilbane of City of York Council and housing to Councillor Les of North Yorkshire Council. In accordance with the Order, each Member of the Combined Authority has also nominated two Members who will act as named substitute Members of the Combined Authority in their absence.
- 2.6 In addition, the Order provides that the Chair of YNYCA's Business Board will sit as a non-voting Member of the Combined Authority.
- 2.7 Listed below is the 2025/2026 Combined Authority structure:

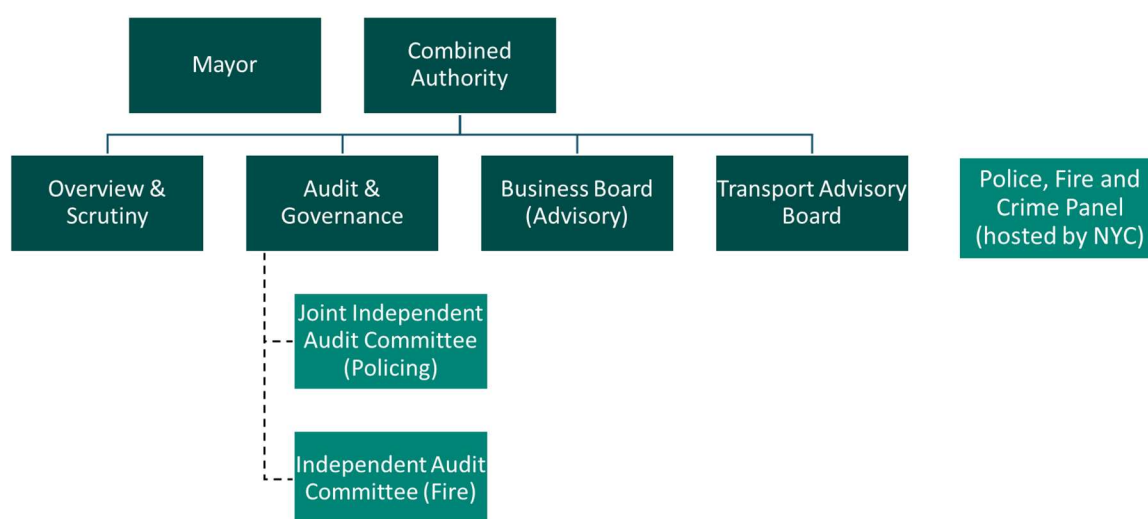
Member	Representing	Substitute
Mayor David Skaith (from 7 May 2024)	Y&NYCA Mayor	Councillor Peter Kilbane appointed Deputy Mayor
Councillor Claire Douglas (Lead Member)	Leader of City of York Council	Councillor Jenny Kent Councillor Katie Lomas
Councillor Carl Les OBE (Lead Member)	Leader of North Yorkshire Council	Councillor Michael Harrison Councillor Simon Myers
Councillor Gareth Dadd	Deputy Leader of North Yorkshire Council	Councillor Janet Sanderson

Member	Representing	Substitute
		Councillor Annabel Wilkinson
Councillor Pete Kilbane	Y&NYCA Deputy Mayor Deputy Leader of City of York Council	Councillor Katie Lomas Councillor Jenny Kent
Jo Coles (from 8 July 2024)	Y&NYCA Deputy Mayor for Policing, Fire and Crime	N/A
Jennifer Wood (Chair of Business Board)(from November 2024)	Business Board (non-Voting)	N/A

- 2.7 There are a number of changes which will take place during 2026/2027. On 21 May 2026 Councillor Kilbane of City of York Council stepped down from his position and will be replaced by Councillor Webb during 2026/2027.
- 2.8 On 5 June 2026 the Mayor announced his appointments of Councillor Claire Douglas as the Statutory Deputy Mayor and Councillor Jenny Kent of City of York Council as the Portfolio Holder for Environment and Climate Change.
- 2.9 On 5 June 2026 the Combined Authority also approved an addendum to its Constitution in advance of its full constitutional review which is due in September 2026. The key amendments in the addendum were as follows:
- Provision for electronic sealing of documents;
 - Updating the principal office address to West Offices, Station Rise, York, YO1 6GA;
 - Revised governance terminology to refer to the decision-making body as "Cabinet;"
 - The introduction of commissioner roles with appropriate statutory appointment processes.
 - Additional proposed changes related to the allocation of portfolio holder roles,
 - Incorporation of statutory standing orders for discipline and dismissal of statutory officers; and
 - Delegation to the Monitoring Officer for minor constitutional amendments with appropriate safeguards and reporting.
- 2.10 The Combined Authority Members and the Mayor each have one vote, and, with a few exceptions, matters are decided by a simple majority vote of the

Members present and voting at that meeting. Such majority must include the Mayor, or the Deputy Mayor acting in the place of the Mayor. No Member has a casting vote.

- 2.11 No business can be transacted at a meeting of a Combined Authority unless the Mayor (or Deputy Mayor acting in the place of the Mayor) and at least one Member appointed by each Constituent Council is present. In the event that a vote is tied on any matter, it is deemed not to have been carried.
- 2.12 There are exceptional voting requirements in relation to matters concerning the Mayor's budget, certain financial, transport, housing and land matters and approval of the Combined Authority's constitution.
- 2.13 The Constitution for the Authority sets out the Authority's governance arrangements. It sets out the powers and functions of the Combined Authority, including matters reserved to the Mayor and the Combined Authority, financial procedures, contract procedure rules, Member Code of Conduct, the scheme of delegation to officers and arrangements for the operation of the Committees of the Combined Authority.
- 2.14 York and North Yorkshire Combined Authority's Committee structure is shown below:



- 2.15 The Combined Authority, now Cabinet, is led by the Mayor and supported by several committees and boards to ensure decisions are made fairly, transparently and in the public interest.
- 2.16 **Overview and Scrutiny Committee** – this is a regulatory Committee with twelve Councillors from the Constituent Authorities as Members. The Committee provides a check and balance and scrutinises the decisions made by the Mayor and the Combined Authority, especially on big issues affecting the whole region. This is important as the Committee helps to make sure that decisions are working for local people.
- 2.17 **Audit and Governance Committee** – this is another regulatory Committee with eight Members, who are Councillors from the two Constituent Authorities. In

addition, an Independent Member and Independent Person (Standards) have been appointed to support the Committee. This Committee ensures that public money is spent properly and that the Combined Authority follows legislation and rules in the area of Audit and Governance. They also monitor and deal with the ethical behaviour of all Members of the Combined Authority, including the Mayor. The Committee also supports constitutional development by reviewing proposed changes and advising on governance implications.

- 2.18 **Business Board** – this is an advisory Board which brings together local business leaders and public officials to help grow the economy in York and north Yorkshire. The Board helps the Combined Authority by shaping strategy and policy to unlock the region's economic potential, it supports funding bids to the Government for economic development. It also brings in business voices to influence decisions and policies and plays an important role in engaging with businesses locally, nationally and internationally to understand their needs, promoting the region to attract investment and support growth.
- 2.19 **Police, Fire and Crime Panel** – this Panel comprises Councillors from across City of York Council and North Yorkshire Council, whose role is to oversee and hold to account how the Mayor (or Deputy Mayor for Policing, Fire and Crime) handles policing and fire services. This is supported by Officers from North Yorkshire Council.
- 2.20 **Joint Independent Audit Committee (Police and Crime)** – this Committee is made up of independent Audit and Governance experts who meet four times a year to check the finances and risks for North Yorkshire Police. They report their findings to the main Audit and Governance Committee of the Combined Authority.
- 2.21 **Independent Audit Committee (Fire and Rescue)** – this Committee is made up of independent Audit and Governance experts who meet four times a year to check the finances and risks for North Yorkshire Fire and Rescue Service. They report their findings to the main Audit and Governance Committee of the Combined Authority.
- 2.22 **Transport Advisory Board** - This Board was set up in November 2025 and is chaired by the Mayor. The Board provides strategic advice and insight on transport matters across the region. It acts in an advisory capacity only and does not have any decision-making powers. Its purpose is to support the Mayor and Combined Authority in the discharge of their transport functions by offering informed recommendations and stakeholder perspectives.
- 2.23 In June 2026 YNYCA established an internal **Safeguarding Board** to provide strategic leadership, oversight and assurance that effective arrangements are in place to prevent harm, protect vulnerable people, and embed safeguarding

across our functions, programmes and commissioned activity, in line with statutory responsibilities and local safeguarding partnerships.

Economic Framework

- 2.24 In July 2024, following the Mayor taking up office, the Combined Authority updated its economic framework. The framework outlines a shared set of priorities for the region and incorporates the Mayor's vision to put communities at the heart of what the Combined Authority delivers. The framework is set out below:



- 2.25 During 2025/2026 this economic framework has been developed further with specific Mayoral and Authority programmes being brought forward through to implementation to meet the outcomes and aligning to the framework's thematic themes.

- 2.26 During 2025/2026 Y&YNCA commenced development of its Transport strategies and plans as designated Local Transport Authority for the region following the launch of its Strategic Transport Framework in February 2025. This work will continue through the 2025/2026 period with the development of the framework into a Local Transport Plan and a supporting Bus Service Improvement Plan and the intention for the Mayor to formally take up bus powers from April 2027. It was also noted that during the 2025/2026 period

that Y&NYCA received notification of its first Integrated Transport Settlement for the 2026-2030 period.

3.0 Scope of responsibility

- 3.1 The Y&NYCA's Code of Corporate Governance sets out how Authority operates, how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to local people. The Code of Corporate Governance can be found in Part 7 (Section E) of the Constitution
- 3.2 The Annual Governance Statement demonstrates how the Y&NYCA is delivering its services in the right way in a timely, inclusive and accountable manner and will be certified by the Y&NYCA Chief Executive and the Mayor, after consideration of the draft by the Y&NYCA Audit and Governance Committee. Y&NYCA'S external auditor reviews the Annual Governance Statement as part of the assessment of their value for money responsibilities.
- 3.3 The Y&NYCA's governance framework comprises the legislative requirements, principles, management systems and processes – including the Constitution and associated protocols – and cultures and values through which the Combined Authority exercises its leadership, fulfils its functions and by which it is held accountable for its decisions and activities.
- 3.4 The Y&NYCA Audit and Governance Committee is responsible for overseeing the effective operation of the systems of governance including risk management, internal control and treasury management. It is a legal requirement for the Y&NYCA to have an Audit and Governance Committee as this also ensures a high standard of openness and transparency.
- 3.5 The Audit and Governance Committee oversees all aspects of the Combined Authority including Mayoral functions. In addition to this, North Yorkshire Police has established a Joint Independent Audit Committee (JIAC) and North Yorkshire Fire and Rescue Service has established an Independent Audit Committee (IAC). These Committees oversee the control environment of the Chief Constable and Chief Fire Officer and the policing and crime and fire and rescue functions of the Combined Authority, performing the function of an Audit Committee.
- 3.6 These Committees assist the Mayor in discharging their statutory responsibilities to hold the Chief Constable and Chief Fire Officer to account and to help deliver an effective police and fire service. To minimise duplication and bureaucracy and to maximise value for money, shared internal audit arrangements are in place to support the Mayor and the Chief Constable/Chief Fire Officer. Going forward, the Combined Authority Audit and Governance Committee will receive the minutes and annual reports of the JIAC and IAC for scrutiny, starting with the annual reports for 2024–25.
- 3.7 The Chief Constable of North Yorkshire operates as a separate legal entity with responsibility for the delivery of operational policing services and maintains their own Annual Governance Statement, which sets out the governance arrangements within the Police Force. While the Chief Constable's financial

position is consolidated within the Combined Authority's Group Accounts, their governance arrangements remain distinct.

- 3.8 The Combined Authority takes assurance from the Chief Constable's Annual Governance Statement, alongside other governance and audit mechanisms, to support its overall assessment of governance across the policing function within the Mayoral portfolio.
- 3.9 This Chief Constable's Annual Governance Statement accompanies the Chief Constable's own Statement of Accounts and is available on the North Yorkshire Police website alongside the Chief Constable's financial statements.

4.0 Governance Review Activity 2025 26

- 4.1 The CIPFA/Solace guidance—specifically the Delivering Good Governance in Local Government Framework and its 2025 addendum requires Authorities to undertake a comprehensive review of their governance arrangements each year.
- 4.2 The 2025/26 review has produced a summary of the Authority's governance arrangements as they pertain to the seven core principles of the guidance (Appendix 1).
- 4.3 The summary considers how the Authority's arrangements meet the requirements of the guidance and also identifies areas of focus for 2026/27 alongside any areas of significant weaknesses that should be addressed as a priority.
- 4.4 The annual governance review process has drawn on a range of internal and external sources of assurance, including internal and external audit activity, statutory officer reviews, service area returns, and engagement with external service providers.
- 4.5 The outcomes of this work have been used to develop the Authority's areas for focus for 2026/27 which are summarised below and outlined in Appendix 2. Areas of focus for 2026/2027 will be monitored by the Authority's internal Audit, Risk and Assurance Board comprising officers from Risk, Governance, Legal, Information Governance and Finance.

5.0 Areas of focus 2026/27: Key Areas for Improvement

- 5.1 During 2025/26, the Authority has continued to develop and embed its governance framework, building on its foundational arrangements and progressing towards a more mature Mayoral Strategic Authority model. A detailed assessment of governance activity undertaken during the year is set out in Appendix 1, which reviews how the Authority's arrangements align with the CIPFA/SOLACE Good Governance Principles. This assessment draws on a range of internal and external assurance sources and highlights both areas of strength and those requiring further development.
- 5.2 The areas identified for further development have been translated into a structured Governance Action Plan for 2026/27, presented in Appendix 2. This action plan sets out the key actions required to strengthen governance

arrangements over the coming year, with clear ownership and accountability, and will be monitored through the Authority's established governance and assurance processes.

5.3 Building on this detailed review, the Authority has identified the following key themes across its of focus for 2026/27:

- **Completing and embedding the Authority's constitutional framework**, ensuring governance arrangements are fully aligned to the evolving role of the Combined Authority and consistently applied across all service areas, including Police and Fire functions.
- **Strengthening governance clarity, capability and leadership**, including development of Members and senior officers and enhancing organisational capacity to operate effectively as a Mayoral Strategic Authority.
- **Enhancing transparency, accessibility and stakeholder engagement**, improving how governance and decision-making information is published and accessed across the Authority.
- **Finalising and embedding strategic frameworks**, including the Corporate Plan and supporting impact assessment arrangements to ensure decision-making is evidence-based, transparent and outcome-focused.
- **Strengthening delivery readiness for key interventions**, including preparation for the transition to local control of bus services and continued development of investment planning and prioritisation frameworks.
- **Enhancing operational capability in key service areas**, including improving preparedness in Fire and Rescue and strengthening workforce oversight to ensure safe, effective and resilient service delivery.
- **Embedding integrated risk, performance and assurance arrangements**, including full implementation of the corporate performance framework and continued development of the Authority's assurance framework.
- **Strengthening financial management, governance and organisational resilience**, ensuring sustainable and consistent financial processes are fully embedded and supported by appropriate capacity and systems.
- **Maintaining strong audit, accountability and oversight arrangements**, including delivery of internal audit actions, strengthening follow-up processes and ensuring effective and resilient governance of audit committees.

5.4 The breadth of the areas of focus reflects the Authority's current stage of organisational development. As a relatively new Combined Authority, the organisation is transitioning from an establishing/emerging phase into a more mature and established operating model, alongside the continued integration of devolved Police, Fire and wider Mayoral functions. This transition is taking place within a changing legislative landscape, including the implementation of the English Devolution and Community Empowerment Act 2026, which introduces

new governance expectations and strengthens the role of Mayoral Strategic Authorities. As a result, the Authority is required to progress a number of interdependent governance, operational and organisational changes concurrently to ensure it is fully equipped to deliver its expanded responsibilities.

6.0 Significant Governance Weaknesses

- 6.1 The 2024/25 Annual Governance Statement identified several significant governance weaknesses arising from the Authority's first full year of operation and the absence of established frameworks across key areas of governance, financial management and assurance. These were reported to the Audit and Governance Committee during 2025/26 alongside a progress update.
- 6.2 During 2025/26, the Authority has made substantial progress in addressing these issues as governance arrangements have continued to develop and mature.

Resolved areas

- 6.3 The majority of the significant weaknesses identified in 2024/25 are now considered to have been substantively addressed or significantly mitigated, including:
- **Medium-Term Financial Strategy:** A medium-term financial plan is now in place, supported by improved funding certainty and strengthened financial planning processes.
 - **Financial Management and Governance:** Finance capacity, reporting quality and year-end processes have improved significantly, addressing the main areas of concern identified at the end of the Authority's first year.
 - **Information Governance: Strengthened leadership,** improved compliance performance and the development of a more structured framework have provided a stronger basis for managing information governance risks.
 - **Internal Audit Assurance:** Audit coverage and assurance arrangements have been strengthened, including development of a joint assurance framework across Combined Authority, Police and Fire functions.
 - **Risk management** - A Risk Management Framework is now in place, with improved governance, reporting and integration across the organisation. While further work is required to ensure consistent application and full embedding, these issues reflect organisational maturity rather than a failure of control. Risk management is therefore not considered a significant governance weakness, but remains an important area of focus for 2026/27, particularly in embedding and consistency of application
- 6.4 These developments indicate that the Authority has established the core elements of its governance framework in these areas, although continued embedding and refinement will remain important as the organisation matures.

Ongoing weakness

- 6.5 One area continue to be reported as significant governance weaknesses, reflecting the need to complete implementation and demonstrate consistent organisational maturity.
- 6.6 **Performance Management** - Progress has been made in developing the Authority's performance management arrangements, including the preparation of a Performance Management Framework and supporting governance processes. However, the framework is not yet fully embedded. Its development has been dependent on the Authority's wider strategic framework, including the Corporate Plan and key service strategies, which are still in the process of being finalised. As a result, corporate-level KPIs and performance measures are not yet fully established, and performance management remains more developed at a programme level.
- 6.7 Internal audit findings for 2025/26 have been a key source of evidence in assessing significant governance weaknesses. While completed audits in general budget areas have provided reasonable assurance, emerging outcomes from the performance management review (expected to receive a limited assurance opinion) highlight that these frameworks are not yet fully developed and consistently embedded across the Authority.
- 6.8 These findings recognise the progress made in establishing formal frameworks, governance structures and reporting arrangements. However, they also identify that application in practice remains variable, including the development and use of corporate performance indicators, and the integration of performance information into strategic decision-making.
- 6.9 Accordingly, and pending the Head of Internal Audit's formal annual opinion, the Authority has taken a cautious and evidence-based approach in concluding that performance management within general budget activity continues to represent a significant governance weakness. This is therefore carried forward within this Statement and will remain a focus of the Governance Action Plan for 2026/27, with emphasis on embedding, consistency and organisational maturity.

Overall position

- 6.10 The Authority has made clear and demonstrable progress in addressing the significant governance weaknesses identified in 2024/25, with most areas now either substantially addressed or operating on a more stable footing. The remaining significant weakness in performance management reflects the Authority's ongoing transition from an emerging to a more established organisation.
- 6.11 This area is retained as significant governance weaknesses on a cautious and proportionate basis, recognising that while frameworks are in development and progress has been made, further work is required to ensure full implementation, consistency and embedding across the organisation. Actions to address this weakness are reflected within the Authority's Governance Action Plan set out

at Appendix 2 and will be subject to ongoing monitoring and oversight through the Authority's governance and assurance arrangements.

7.0 Summary of progress and review of effectiveness

- 7.1 During Y&NYCA's foundational period, governance structures and controls have been developed alongside day-to-day operational activity. During 2025/2026, significant progress has been made in strengthening, formalising and embedding these arrangements.
- 7.2 Despite the inherent challenges of establishing governance in parallel with operational delivery, the Authority has made substantial progress in implementing the core components of an effective governance framework. This includes the adoption and ongoing review of the Constitution, the appointment and embedding of statutory officer roles, the establishment and operation of key oversight committees, the implementation of a strengthened risk management framework, and the mobilisation of core financial planning and assurance processes. In addition, key strategic frameworks—including the Economic Framework, Local Growth Plan, Fire and Rescue Plan, and Police and Crime Plan—have been developed and are increasingly embedded within delivery and decision-making structures.
- 7.3 Progress has also been made in strengthening transparency, accountability and decision-making, supported by improved policy frameworks, stakeholder engagement activity and enhanced internal coordination across service areas.
- 7.4 However, the Authority recognises that it remains at an early and developing stage of organisational maturity. The pace and consistency of governance development has been influenced by the compressed implementation timeline, resourcing pressures and the complexity associated with integrating newly devolved functions. These factors have resulted in variation in the maturity of governance arrangements across the organisation. In particular, challenges in areas such as internal audit coverage, information governance maturity, the consistency of risk and performance management arrangements, and the timeliness and robustness of year-end financial reporting have all been key areas of focus throughout the year.
- 7.5 The Authority has also identified an ongoing significant governance weaknesses, as set out earlier in this Statement, which is subject to active monitoring and management.
- 7.6 Taking these factors into account, the Authority is satisfied that its governance arrangements are adequate, operating effectively, and proportionate to its current stage of development. The Authority has demonstrated a clear and sustained commitment to transparency, accountability and continuous improvement. With the core elements of the governance framework now in place, the organisation is transitioning from establishment into a mature operating model as a Mayoral Strategic Authority.

7.7 The Authority is confident that implementation of the Governance Action Plan set out at Appendix 2 will further strengthen governance arrangements and support continued organisational maturity during 2026/27.

Signed by:

(David Skaith, Mayor of York and North Yorkshire Combined Authority)

Signed by:

(James Farrar, Chief Executive on behalf of Members and Senior Officers of York and North Yorkshire Combined Authority)

Date:

A - Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values, and Respecting the Rule of Law

Local authorities should uphold integrity, transparency, and ethical standards in decision-making and service delivery. They must comply with legal requirements and promote a culture of accountability.

Governance Framework

A key area of focus during 2025/26 has been the review of the Authority's Constitution. This has been supported by a dedicated Constitution Working Group comprising members of the Audit and Governance Committee, which has operated throughout the year to undertake a comprehensive review of governance arrangements across all aspects of the Authority.

This work includes ensuring that the Constitution is sufficiently robust and flexible to reflect the evolving legislative landscape, including the anticipated implications of the English Devolution and Community Empowerment Act 2026 as well as the Consequential Amendments and Revocations (England) Regulations 2026 on the Authority's functions, powers and governance structures. The review process is expected to result in the approval and adoption of a revised Constitution in Autumn 2026.

This strategic review has been complemented by a programme of in-year amendments approved through the Authority's governance processes, including updates to Contract Procedure Rules to ensure compliance with the Procurement Act 2023.

As governance arrangements continue to evolve following the integration of Police, Fire and Crime functions, it is recognised that some elements of the Constitution and associated governance documentation require further alignment with current operational practice. This includes ensuring that delegations, governance structures and working arrangements are clearly articulated, consistently understood and reflect how functions are exercised in practice, particularly within Fire and Rescue functions.

While these arrangements are operating effectively in practice, supported by oversight from senior officers and established governance processes, further work is required to ensure that the formal governance framework is fully aligned, clearly communicated and consistently embedded across all service areas.

Ethical Standards

The Audit and Governance Committee is responsible for standards activity and plays a central role in maintaining high standards of conduct. Building on the appointment of an Independent Member and Independent Person in 2024/25, these arrangements have been embedded during 2025/26, strengthening transparency and independence. The Committee continues to oversee the Authority's ethical framework, including the Codes of Conduct for Members and Officers, and supports ongoing constitutional review activity to ensure standards arrangements remain robust and fit for purpose

A - Behaving with Integrity, Demonstrating Strong Commitment to Ethical Values, and Respecting the Rule of Law

The Mayor's Police, Fire and Crime functions are also underpinned by a strong ethical governance framework within the Combined Authority. Central to this is the development of the Independent Ethics Advisory Board (IEAB), which will provide independent challenge and assurance to the Mayor and Chief Constable, supports ethical decision-making, and oversees the implementation of the College of Policing Code of Ethics to promote integrity, transparency and accountability.

Policies & Procedures

The Authority maintains a comprehensive suite of governance policies which are subject to ongoing review and oversight. During 2025/26, key policies were refreshed through formal governance processes, including the Whistleblowing Policy and Corporate Complaints Policy. The Authority continues to maintain its Anti-Fraud and Corruption framework and Codes of Conduct for Members and Officers, supported by ongoing monitoring and assurance activity, reinforcing high standards of integrity, transparency and accountability

Ongoing training and internal communication ensure officers and members remain familiar with these procedures and how to act when concerns arise.

Transparency & Accountability

The Combined Authority promotes openness and accountability through several mechanisms. All members are required to complete annual declarations of interest, and declarations are also actively recorded and published and sought before committee and board meetings. The Monitoring Officer plays a critical statutory role in ensuring that all Combined Authority decisions comply with relevant legislation, constitutional requirements, and principles of good governance. Legal and governance advice is routinely sought to ensure decisions remain both lawful and robust.

Areas of Focus for 2026/27

Progression of the Constitution review into approval, adoption and embedding of the revised governance arrangements, with a particular focus on integration across service areas particularly policing and fire and impacts of the English Devolution and Community Empowerment Bill.

Ensure operational aspects of the constitution including delegations, committee structures and decision-making processes, are fully aligned to current operating arrangements across all functions. This will include strengthening arrangements for communicating and embedding changes and ensuring consistent understanding and application across the Authority, including Police and Fire functions

Delivery of a Combined Authority Member and senior officer development session (away day) to support shared understanding of governance, ethical standards and future strategic direction following constitutional review and considering impacts of the English devolution and Community Empowerment Bill

B - Ensuring Openness and Comprehensive Stakeholder Engagement

Authorities should communicate openly, involve stakeholders in decision-making, and ensure public participation in governance processes to build trust and accountability.

Public Accessibility

All meetings of the Combined Authority and its committees are live streamed, ensuring real-time public access to deliberations and decisions. In addition the Deputy Mayor for Policing Fire and Crime held regular online public scrutiny meetings providing a transparent forum for discussing performance, priorities and issues of community

Agendas, reports and minutes for Combined Authority and committee meetings are published online through the ModGov system, improving accessibility and transparency of decision-making. For Mayoral policing, fire and crime functions, decisions are published separately via formal decision notices, while scrutiny activity is supported through the Police, Fire and Crime Panel and other independent oversight mechanisms, with agendas, reports and recordings made publicly available through partner platforms. Together, these arrangements ensure that decision-making and scrutiny across all functions remain transparent and accessible, with confidentiality applied only where clearly justified by legal or commercial sensitivity.

Work is also underway in relation to the formatting and better signposting to published locations of key datasets to improve openness and access (See principle G below)

Stakeholder Engagement

During 2025/26, the Authority has undertaken a broad programme of consultation and engagement activity across its functions. Statutory consultations have included the Fire and Rescue Community Risk Management Plan and the development and adoption of the Local Growth Plan, which was informed through extensive engagement with businesses, local authorities and wider stakeholders. The Police and Crime Plan 2025–2029, developed following public consultation undertaken in 2024/25, has entered its implementation phase during the year. The Authority has used the outputs from this engagement to inform and co-design strategies and priorities, ensuring that policies and interventions reflect local needs and stakeholder insight.

In addition, the Authority has undertaken a range of wider engagement activities, including public surveys on serious violence and community safety, partnership engagement through multi-agency structures, and ongoing dialogue with the business community via the Business Board. Public participation is also facilitated through formal governance arrangements, including opportunities to contribute to Combined Authority and committee meetings.

Appendix 1 – CIPFA SOLACE – Good Governance Principles

Looking forward, further consultation activity is planned to support delivery of key strategies, including the Local Transport Plan, implementation of the Local Growth Plan and future precept and service consultations. This will be complemented by new statutory consultation requirements associated with the development of Spatial Development Strategies, which will include formal consultation stages and independent Examination in Public, reflecting an enhanced role for stakeholder engagement and public scrutiny in spatial planning across the Authority area. Together, these arrangements demonstrate a continued commitment to openness, stakeholder engagement and evidence-led decision making

Strong links with the VCSE sector are maintained through both formal groups and open forums, supporting inclusive growth and community resilience. Officers and Members also actively engage with local communities through events, forums, and targeted outreach to ensure local voices inform Combined Authority priorities.

Areas of Focus 2026/27

Exploration of options to develop a more consistent and accessible approach to publishing governance, decision-making and scrutiny information across all Combined Authority functions, including Mayoral policing, fire and crime responsibilities. This will involve reviewing current multi-platform arrangements and identifying opportunities to improve integration, accessibility and overall coherence for stakeholders and the public

C - Defining Outcomes in Terms of Sustainable Economic, Social, and Environmental Benefits

Governance should focus on achieving long-term benefits for communities, balancing economic growth, social well-being, and environmental sustainability.

Strategic Vision

The Combined Authority's Economic Framework continues to set the strategic direction for the region, with its three core ambitions—transitioning to a carbon negative economy, delivering good economic growth, and increasing opportunities for all—placing sustainable economic, social and environmental outcomes at the centre of decision-making.

The Fire and Rescue Plan 2025–2029 and the Police and Crime Plan 2025–2029, implemented during 2025/26, provide a coherent strategic framework across the Authority's core functions. Together, these plans set clear priorities and outcomes for community safety, prevention and resilience, ensuring that resources and interventions are aligned to long-term, place-based outcomes.

The establishment of the Transport Directorate in January 2026 has also supported the development of a more structured and strategic approach to transport planning, including commencement of Local Transport Plan development.

Across all functions, the Authority continues to embed a joined-up approach to defining and delivering outcomes, aligning economic growth, community safety and wellbeing to support sustainable improvements for residents and communities

Governance & Monitoring

The Authority has continued to operate in line with its Interim Corporate Plan, approved in March 2024, which has provided a clear delivery framework during its early phase of operation. During 2025/26, work has progressed to develop a refreshed Corporate Plan, which has been considered through the Authority's Overview and Scrutiny arrangements.

The timing of this work reflects the Authority's stage of organisational maturity and the need to align long-term planning with the evolving national policy context and development of its core strategies. The refreshed plan is now in its final stages and will provide a strengthened and aligned strategic framework for the Authority going forward.

Consultation and Impact Assessments

As summarised in consideration of Principle B and the authorities interventions are co-designed with local authority partners and appropriate community stakeholders, following consultation where appropriate ensuring that delivery reflects local need.

Appendix 1 – CIPFA SOLACE – Good Governance Principles

An area of focus has been identified for 2026/26 in relation to development of improved impact assessments to further support intervention design.

Areas of focus 2026/27:

Finalisation, approval and adoption of the refreshed Corporate Plan, ensuring alignment with the Authority's strategic priorities and supporting effective implementation and embedding across all service areas

Development and formalisation of a consistent suite of impact assessments (including equality, environmental and socio-economic impact) to further strengthen decision-making transparency and compliance

D - Determining the Interventions Necessary to Optimize the Achievement of Intended Outcomes

Authorities should make informed decisions based on evidence, risk assessment, and stakeholder input to ensure effective service delivery and resource allocation

Evidence-Based Policymaking

The Authority's interventions are increasingly informed by a structured and evolving evidence base. The Economic Framework continues to underpin strategic direction, while the development of key strategies—such as the Local Growth has strengthened quality of insight and alongside stakeholder engagement, shapes priorities and interventions.

Investment Planning & Scrutiny

Budget-setting is aligned to strategic themes and underpinned by strong governance. All investments—whether project-based or thematic—are subject to business case appraisal, scrutiny and Combined Authority approval to ensure value and alignment with intended outcomes. During 2025/26, the Authority has also established an Investment Framework, providing a consistent methodology for assessing and prioritising investment opportunities in line with strategic objectives.

Asset management and efficiency

The Authority owns the Fire & Rescue estate assets and also retains ownership of the Police estate and assets (holding the Chief Constable to account for their effective and efficient use). Asset management and efficiency are supported through established governance arrangements, including joint estate planning across police and fire functions, with a Joint Police and Fire Estates Strategy approved during 2025/26.

Investment decisions relating to assets and infrastructure are subject to established business case and governance processes, ensuring alignment with strategic priorities and value for money.

Operational Preparedness (bus delivery)

During 2025/26, the Authority established a dedicated Transport Directorate to support its role as Local Transport Authority, including preparation for the planned transition to local control of bus services from April 2027. While initial structures and strategic frameworks are now in place, further work is required to develop detailed governance, operational and assurance arrangements. The transition to bus service delivery therefore represents a key area of focus for 2026/27, ensuring arrangements are robust, deliverable and aligned with statutory responsibilities

Appendix 1 – CIPFA SOLACE – Good Governance Principles

Operational preparedness (Fire)

The recent HMIFRCS inspection highlighted a need to further strengthen preparedness for major and complex multi-agency incidents, including assuring that staff capability, confidence and training are sufficient to respond effectively across high-risk scenarios

Areas of focus 2026/27:

Embedding the Investment Framework and applying its principles to develop a coordinated medium- to long-term pipeline of investment priorities, aligned to the Authority's strategic plans and outcomes.

Establish operational structures, governance, regulatory and financial frameworks to support bus transition and oversight.

Strengthen operational preparedness in Fire and Rescue through enhanced training, exercising and assurance arrangements for high-risk incident types, ensuring staff capability and readiness is consistently demonstrated and evidenced.

E - Developing the Entity's Capacity, Including the Capability of Its Leadership and Workforce

Governance should support leadership development, workforce training, and organisational capacity-building to enhance service effectiveness and resilience.

Leadership Development

Members are supported through regular updates and strategic briefings to ensure effective oversight of the Authority's strategic priorities and delivery pipeline. During 2025/26, the Authority has continued to review its approach to leadership and governance arrangements in light of its evolving remit and organisational maturity.

Following the draft publication of the Devolution and Community Empowerment Bill, the Authority is exploring the potential role of Commissioners, appointed on the basis of specialist expertise, to support delivery and oversight of key strategic priorities. This represents a distinct model from traditional Member-led portfolio holding arrangements and reflects an opportunity to strengthen capacity, expertise and accountability in key areas of delivery.

Organisational Development

A clear staff and member induction and onboarding offer ensures all internal stakeholders understand the Authority's purpose, delivery priorities and ways of working. Cross-organisational development sessions are held to support a shared organisational identity and strengthen capability across teams.

The Authority has also developed a directorate-level service planning process, under which each directorate produces annual service plans that set out objectives and deliverables aligned to the Authority's strategic priorities. This framework provides a clear line of sight from corporate strategy through to team delivery and supports the development of individual objectives, strengthening performance management and accountability across the organisation

Workforce Training & Performance

Staff development is supported through structured appraisal, performance management objective setting and feedback mechanisms, to drive continuous improvement and alignment with strategic goals.

The recent Fire HMICFRS review identified the need for some Improved oversight of workforce working patterns, including dual contract arrangements, to ensure staff are appropriately rested and able to operate safely and effectively.

Areas of focus 2026/27:

Development and implementation of a Workforce Plan for the Authority

Appendix 1 – CIPFA SOLACE – Good Governance Principles

Exploration of the potential role of specialist Commissioners, aligned to the Authority's strategic priorities, to enhance capacity, expertise and delivery oversight within the governance framework

Develop and implement strengthened workforce monitoring and oversight arrangements, in Fire and Rescue ensuring effective management of working hours, wellbeing and operational readiness across all staffing models

F - Managing Risks and Performance Through Robust Internal Control and Strong Public Financial Management

Authorities must implement risk management strategies, maintain financial integrity, and ensure effective internal controls to safeguard public resources.

Development of the Authority's Assurance Framework

As the Authority continues to transition towards a more mature Mayoral Strategic Authority, further development of the assurance framework is required to ensure it remains aligned, proportionate and responsive to the Authority's evolving role and operating model. This includes strengthening integration between risk, performance and audit, improving consistency of reporting, and clarifying roles and responsibilities across governance structures. A comprehensive review will be undertaken to ensure the framework remains effective and is fully embedded and in supporting governance and decision-making, taking account of organisational maturity and the requirements of the English Devolution and Community Empowerment Act 2026

Risk and performance management

As identified in the previous year, risk and performance management in relation to General Budgets activity remains a key area of focus and Performance Management continues to be reported as a significant governance weakness (established processes exist across Policing and Fire). During 2025/26, substantial progress has been made in rolling out the Authority's risk management framework and work continues with an emphasis on embedding risk management fully across the organisation, particularly in relation to the application of risk appetite consistently across all service areas supported by insights from an internal audit review in this area.

Progress has also been made in developing a corporate performance framework, supported by dedicated capacity and initial development of governance, reporting and monitoring arrangements. Work is ongoing to develop a suite of corporate performance indicators aligned to the Authority's strategic priorities. An internal audit was also commissioned to consider progress and actions forward in this area

As the framework is now largely developed, full implementation and embedding of performance management arrangements becomes the priority for the organisation with some reliance on the completion and alignment of the Authority's wider strategies and plans.

Appendix 1 – CIPFA SOLACE – Good Governance Principles

Accordingly, these areas will continue to be reported as a significant governance weakness for 2025/26, with a clear focus on embedding, consistency and organisational maturity going forward

Data & Information Governance

Information governance was identified in 2024/25 as a significant weakness, primarily due to compliance gaps and immature policy frameworks. During 2025/26, this position has materially improved, and the significant weakness is now considered to have been addressed, with strengthened leadership, improved Freedom of Information compliance and increased organisational awareness supporting more consistent practices.

Key developments include the appointment of a Head of Compliance (also acting as Data Protection Officer), enhanced oversight arrangements and targeted activity to improve information security and compliance behaviours.

While progress has been made, further work is planned to develop a fully harmonised suite of information governance policies, strengthen organisational capacity and continue embedding consistent practices across all service area

Internal audit

The Head of Internal Audit's annual opinion for 2025/26 has not yet been finalised. However, under the Authority's newly established Internal Audit Assurance Framework, a single, consolidated opinion will be provided covering all areas of the Combined Authority's activity, including general budgets, policing, fire and rescue functions.

In advance of this formal opinion, and as part of the annual governance review process, the Section 73 Officer has engaged with the Head of Internal Audit to consider progress against the audit plan, emerging findings and areas of risk and concern identified through audit work undertaken during the year. The outcomes of these discussions, together with the audit work completed to date, are summarised below and have informed the Authority's overall assessment of governance effectiveness and the identification of significant governance weaknesses within this Statement.

Internal audit coverage of general budget activity has expanded during 2025/26 in line with the Authority's developing maturity. The audit plan, approved in April 2025 and refreshed in January 2026, reflects a maturing and risk-based approach.

During the year, three audits relating to general budget activity (Creditors, Budget Management and Transparency Code) were completed, all receiving reasonable assurance opinions. These findings indicate that core controls are in place and operating effectively, with only moderate improvements required. Management has demonstrated good progress in implementing agreed actions, including closure of

Appendix 1 – CIPFA SOLACE – Good Governance Principles

key findings within the creditors review and improvements in transparency arrangements.

A further five audits remained in progress at year end, covering key areas including performance management (now final), risk management, payroll, cyber security and decision-making governance.

The performance management review received a limited assurance opinion. This reflects that, while frameworks and processes are developing, they are not yet fully embedded or consistently applied. This area will therefore continue to be reported as a significant governance weakness

Whilst the report is still in draft, the Head of Internal Audit has indicated that the outcome of the Risk Management audit (in draft) is likely to be a reasonable assurance opinion indicating that sufficient progress has been made in implementing a generally sound risk management framework. As such, risk management is no longer reported as a significant weakness but continues to remain a key area of focus.

Internal audit has concluded that the governance, risk management and internal control arrangements across the Mayor's Police, PFC and Fire and Rescue functions are adequate and effective, with some further enhancements required.

The majority of audits completed during 2025/26 received reasonable or substantial assurance opinions, and strong progress has been made in implementing agreed actions across both functions. This specifically includes positive progress in addressing previously agreed management actions, within the Fire& Rescue Service following a number of negative opinions in recent years.

Two areas of partial assurance were identified. The Seized Exhibits review within Police highlighted weaknesses in data recording, governance and reporting processes, impacting the reliability and oversight of this operational area. The Credit Cards review within Fire identified control weaknesses in financial processes, including compliance with approval procedures, monitoring of expenditure, reconciliation arrangements and the timely cancellation of cards for leavers. Management actions have been agreed in both areas and are being actively monitored through established governance arrangements to ensure that risks are mitigated and improvements are delivered. Auditors also noted positive progress in implementation of agreed audit actions

Financial reporting and governance

Financial management and governance has improved significantly during 2025/26 following challenges experienced in the Authority's early operating period, particularly in relation to the timeliness and robustness of year-end financial reporting.

Appendix 1 – CIPFA SOLACE – Good Governance Principles

During the year, substantial progress has been made in strengthening financial management arrangements. This includes the establishment and expansion of the in-house finance function supporting General Budgets, improved quality of financial reporting and the development of structured processes to support the production of annual accounts.

While further work is required to fully embed consistent and sustainable practices, particularly in relation to system integration, year-end processes and workforce stability, the Authority considers that the core weaknesses identified in its initial year of operation have been substantively addressed. Focus has now shifted to embedding these improvements and ensuring long-term resilience

Areas of focus 2026/27:

Review, revise and re-implement the Authority's assurance framework ensuring continued alignment with the Authority's evolving powers and governance requirements.

Embedding the Authority's Risk Management Framework across general budget activities, with a particular focus on consistent application of risk appetite in decision-making, and exploring opportunities for greater alignment and harmonisation with established policing and fire risk management arrangements

Fully implement and embed consistent performance management and reporting arrangements aligned to the Authority's strategic priorities

Further embedding the Authority's information governance framework through the development of a harmonised policy suite, strengthened compliance capacity and continued improvement in organisational awareness and oversight

Embedding strengthened financial management arrangements, including transition to the Oracle system, consolidation of financial processes and completion of a fully resourced and stable finance function to support consistent and sustainable financial reporting and governance

Implementation and embedding of agreed actions arising from internal audit reviews, in particular the Seized Exhibits (Police) and Credit Cards (Fire) and Performance Management (General budgets) where reviews gave limited assurance.

G - Implementing Good Practices in Transparency, Reporting, and Audit to Deliver Effective Accountability

Governance should promote transparency, regular reporting, and independent audit processes to ensure accountability and continuous improvement.

Public Reporting

The Authority publishes regular updates on finance, performance and decision-making to support transparency and maintain public confidence. Reporting is aligned to statutory expectations and supports scrutiny by internal and external stakeholders.

During 2025/26, the Authority commissioned an internal audit review of its compliance with the Local Government Transparency Code. The audit provided reasonable assurance, confirming that a generally sound framework is in place, with most required information published in a timely manner.

The review also identified some areas for improvement with moderate significance, including some inconsistencies in data completeness, the need to publish information in more accessible and machine-readable formats, and limitations arising from data being held across multiple systems and partner organisations. In addition, opportunities were identified to strengthen governance arrangements, including formalisation of roles, responsibilities and publication processes.

In response, the Authority has begun work to improve the quality, accessibility and organisation of its transparency information, including plans to enhance dataset formatting, strengthen compliance with Code requirements and improve the overall coherence of published information

Audit Oversight & External Compliance

Internal audit arrangements were identified as a significant weakness in 2024/25, reflecting limitations in audit scope and the ability to provide assurance across the full range of Combined Authority activities. During 2025/26, substantial progress has been made in addressing this, including the extension of internal audit coverage across general budget activities to strengthen assurance and build organisational capacity.

In addition, a Joint Audit Assurance Framework has been developed and approved by the Audit and Governance Committee, formalising joint working arrangements between Veritau, as the Authority's internal auditors, and RSM, as internal auditors for policing and fire functions.

The implementation of this framework will enable a coordinated and comprehensive approach to audit coverage, allowing Veritau to draw on assurance from across all areas of the Authority's activity. This provides a clear pathway to delivering a single,

Appendix 1 – CIPFA SOLACE – Good Governance Principles

consolidated internal audit opinion across the full scope of the Combined Authority and addresses the limitations identified in the previous year.

Internal and external audit findings continue to be tracked and integrated into improvement plans, with oversight provided by the Audit and Governance Committee alongside the independent audit committees for policing and fire (JIAC and IAC respectively), ensuring robust follow-up and alignment with wider governance assurance

It has however been noted that the IAC (Fire and Rescue) Audit committee arrangements have operated with minimum membership levels, which limits resilience. Strengthening these arrangements is important to ensure the continued effectiveness of governance oversight and alignment with good practice expectations for audit committees.

Stakeholder Engagement

Strategic plans and investment priorities are informed by public consultation, including on policing, fire, and local growth. Feedback is shaping policy content and delivery priorities.

HMICFRS feedback

Independent inspection by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) continues to provide an important source of external assurance across policing and fire functions exercised by the Mayor. While these are Mayoral responsibilities, the Combined Authority supports the Mayor in discharging these functions through its governance, scrutiny and assurance arrangements.

Recent inspection outcomes demonstrate a positive trajectory of improvement. For policing, the latest PEEL inspection (2026) assessed North Yorkshire Police as "Good" in a number of key areas, including leadership, prevention and safeguarding, reflecting sustained progress over recent years, while also identifying areas for further improvement in responsiveness, investigations and custody.

Similarly, the most recent HMICFRS inspection of North Yorkshire Fire and Rescue Service (2025) recognised significant progress, with the service achieving "Good" ratings in multiple areas and no areas requiring improvement. These independent assessments provide assurance on performance across Mayoral functions and inform the Authority's ongoing oversight and support

Areas of focus 2026/27:

Continue to integrate learning from audits and public into reporting cycles and ensure that audit recommendations are followed up and progress is monitored

Appendix 1 – CIPFA SOLACE – Good Governance Principles

Strengthen the resilience and effectiveness of IAC/Fire & Rescue audit committee arrangements through recruitment and retention of independent members, ensuring robust and sustainable independent oversight

Appendix 2- Areas of focus 2026/2027

The table below provides a structured summary of the Authority's priority governance actions for 2026/2027, aligned to the CIPFA/SOLACE Good Governance Principles. This action plan will be monitored through the Authority's governance and assurance processes, including internal Risk, Assurance and Governance Board and the Audit and Governance Committee.

Governance Action Plan:

Principle	Area of Focus	Key Action	Responsible Officer	Timescale
A Integrity, ethics, rule of law	Progression of the Constitution review into approval, adoption and embedding of revised governance arrangements	Finalise, approve and implement revised Constitution aligned to Strategic Authority requirements	Monitoring Officer	Sept–Dec 2026
	Alignment of Constitution with operational practice across all functions (including Police and Fire)	Ensure delegations, committees and decision-making processes reflect current operating arrangements and are consistently applied	Monitoring Officer	Ongoing 2026/27
	Delivery of Member and senior officer governance development session	Deliver structured development session to support shared understanding of governance and future direction	Monitoring Officer	Ongoing 2026/27
B	Improve accessibility and consistency of	Review and rationalise publication	Monitoring Officer	Apr–Oct 2026

Principle	Area of Focus	Key Action	Responsible Officer	Timescale
Openness and stakeholder engagement	governance and decision-making information	platforms and improve accessibility and coherence of public information		
C Clear, sustainable outcomes	Finalisation and embedding of Corporate Plan	Approve Corporate Plan and align service plans, KPIs and delivery frameworks	Chief Executive	Sept 2026
	Development of consistent suite of impact assessments	Introduce formalised approach to equality, environmental and socio-economic impact assessment	Section 73 Officer / Director of Economy	Dec 2026–Mar 2027
D Evidence-based decisions and intervention	Embedding the Investment Framework and developing pipeline of priorities	Apply consistent appraisal and prioritisation methodologies aligned to strategic objectives	Director of Economy	Ongoing 2026/27
	Establish governance, regulatory and operational frameworks for bus delivery transition	Develop structures and oversight frameworks to support transition to bus powers and	Transport Director	Apr 2026–Mar 2027

Principle	Area of Focus	Key Action	Responsible Officer	Timescale
		control from April 2027		
	Strengthening operational preparedness in Fire and Rescue	Enhance training, exercising and assurance for high-risk and multi-agency incidents	Chief Fire Officer	Ongoing 2026/27
E Leadership, capacity, capability	Delivery of Workforce Plan	Develop and implement workforce strategy including recruitment, retention and development	Director of People & Transformation	Oct 2026–Mar 2027
	Development of Commissioner model	Explore and implement specialist commissioner roles to enhance governance capacity	Chief Executive / Monitoring Officer	Ongoing 2026/27
	Workforce monitoring and wellbeing (Fire)	Strengthen oversight of working patterns to ensure safe and effective operational delivery	Chief Fire Officer	Ongoing 2026/27
F Risk, performance, internal control,	Review and embed the assurance framework	Deliver integrated assurance framework aligning risk,	Section 73 Officer / Head of Internal Audit	Ongoing 2026/27

Principle	Area of Focus	Key Action	Responsible Officer	Timescale
financial management		performance and audit		
	Embedding Risk Management Framework	Ensure consistent application of risk appetite and strengthen reporting and escalation	Section 73 Officer	Ongoing 2026/27
	Embed corporate performance framework	Fully implement consistent performance management and reporting aligned to strategic priorities	Chief Executive	Ongoing 2026/27
	Further embedding Information Governance	Develop harmonised policies and strengthen compliance capacity and oversight	Head of Compliance	Ongoing 2026/27
	Embedding financial management arrangements and resilience	Embed systems, processes and capacity to support sustainable financial reporting and governance	Section 73 Officer	Ongoing 2026/27
	Implementation of internal audit actions	Deliver and embed agreed actions, with a focus on partial assurance audit reviews	S73 Officer/Director PFC / Chief Fire Officer	Ongoing 2026/27

Principle	Area of Focus	Key Action	Responsible Officer	Timescale
G Transparency, reporting, accountability	Strengthening audit follow-up and accountability	Improve tracking and reporting of audit recommendations and ensure consistent follow-up	Audit & Governance Committee	Ongoing 2026/27
	Strengthening Fire audit committee resilience	Recruit and retain independent members to ensure effective oversight	Monitoring Officer	Ongoing 2026/27