



# Police and Crime Commissioner and Chief Constable for the West Midlands

Auditor's Annual Report  
Year ending 31 March 2025

31 October 2025



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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of completing our work under the NAO Code and related guidance. Our audit is not designed to test all arrangements in respect of value for money. However, where, as part of our testing, we identify significant weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all irregularities, or to include all possible improvements in arrangements that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting, on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# 01 Introduction and context

# Introduction

This report brings together a summary of all the work we have undertaken for Police and Crime Commissioner and Chief Constable for the West Midlands during 2024/25 as the appointed external auditor. The core element of the report is the commentary on the value for money (VfM) arrangements. The responsibilities of the Police and Crime Commissioner (the PCC) and the Chief Constable (the CC) are set out in Appendix A. The Value for Money Auditor responsibilities are set out in Appendix B.

## Opinion on the financial statements

Auditors provide an opinion on each set of financial statements which confirms whether they:

- give a true and fair view of the financial position of the PCC and CC as at 31 March 2025 and of their expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014

We also consider the Annual Governance Statements and undertake work relating to the Whole of Government Accounts consolidation exercise.

## Auditor's powers

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

These powers are set out on page 8 with a commentary on whether any of these powers have been used during this audit period.

## Value for money

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

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

Value for Money auditor responsibilities are set out in Appendix B.

The National Audit Office (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 30 November 2025 and applies to 2024/25 Audits.

# 02 Executive Summary

# Executive Summary – our assessment of value for money arrangements

Our overall summary of our Value for Money assessment of the PCC’s and CC’s arrangements is set out below. Further detail can be found on the following pages.

Criteria	2023/24 Assessment of arrangements	2024/25 Risk assessment	2024/25 Assessment of arrangements
<b>Financial sustainability</b>	<b>A</b> No significant weaknesses identified; improvement recommendation raised in relation to savings plans.	No risks of significant weakness identified.	<b>G</b> No significant weaknesses in arrangements identified; we have closed the prior year improvement recommendation due to enhanced arrangements in respect of the tracking and reporting of savings schemes as well as savings delivery.
<b>Governance</b>	<b>A</b> No significant weaknesses identified; improvement recommendation raised in relation to timely implementation of internal audit recommendations.	No risks of significant weakness identified.	<b>G</b> No significant weaknesses in arrangements identified; we have closed the prior year improvement recommendation due to the improvement in internal audit recommendation implementation times and arrangements to oversee ongoing improvement.
<b>Improving economy, efficiency and effectiveness</b>	<b>R</b> Significant weakness in arrangements identified in relation to fully addressing and embedding the new arrangements to improve operational performance.	Under the audit approach, we bring forward a risk where a significant weakness was reported in the prior year.	<b>A</b> We have closed the prior year significant weakness. One improvement recommendation raised in relation to continuing grip on addressing performance concerns as well as ensuring wider continuous performance improvement.

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

# Executive Summary

We set out below the key findings from our commentary on the PCC's and CC's arrangements in respect of value for money.



## Financial sustainability

The PCC and CC delivered a combined underspend of £18.3m in 2024/25 continuing the good track record of sound financial management. This boosted reserves to help manage the financial risks in the future.

The £10m savings target for 2024/25 was delivered in full; the £24.5m target for 2025/26 is forecast to be exceeded by £843k at Q1. Enhanced tracking and reporting of savings alongside detailed proposals to work up savings for 2026/27 has addressed our prior year improvement recommendation which we have now closed.

We identified notable practice where horizon scanning undertaken by the OPCC as part of ongoing financial planning identified a potential impact of Local Authorities' plans to address their financial distress on demand for policing services.



## Governance

OPCC group maintains robust governance through regular updates to risk registers, comprehensive internal audits and a whistleblowing policy to help prevent fraud.

Financial planning is thorough, with a balanced budget for 2025/26 and a detailed Medium Term Financial Plan (MTFP) extending to March 2030.

Governance committees, such as the Joint Audit Committee (JAC) and the PCC's Accountability and Governance Board provide independent oversight, ensuring compliance with legislation and effective decision-making.

Ongoing improvement in Internal Audit recommendation implementation times and arrangements to oversee ongoing improvement has addressed our prior year recommendation which we have closed.



## Improving economy, efficiency and effectiveness

Grip and control over performance improvement is ensuring actions are taken where needed to address under-performing areas including the residual improvements required to fully address HMICFRS's remaining cause of concern. We consider the significant weakness in arrangements addressed. We raise an improvement recommendation to support ongoing work to deliver sustained performance improvement.

We noted good arrangements in relation to partnership working with reporting of the impact of this on delivering the Police and Crime Plan reported to Police and Crime Panel.

Regular monitoring of key supplier contracts is undertaken to identify improvements required. Officers are challenged to articulate benefits arising from investment in key capital projects.

# Executive summary – auditor’s other responsibilities

This page summarises our opinion on the PCC’s and CC’s financial statements and sets out whether we have used any of the other powers available to us as the PCC’s and CC’s auditors.

## Auditor’s responsibility

## 2024/25 outcome

### Opinion on the Financial Statements: PCC & CC

Our audits of your financial statements are now complete. We issued unqualified audit opinions on both the PCC’s and CC’s financial statements for the year ended 31 March 2025 following the Joint Audit Committee meeting on 25 September 2025 and the approval of the financial statements by those charged with governance.

Our findings are set out in further detail on pages 10 and 11.

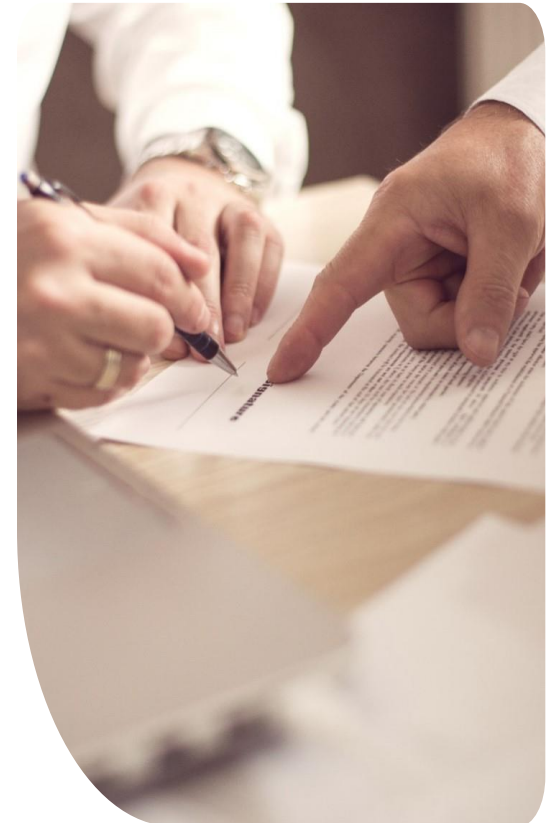
### Use of auditor’s powers

We did not make any written statutory recommendations to the PPC or CC under Schedule 7 of the Local Audit and Accountability Act 2014.

We did not make an application to the Court or issue any Advisory Notices under Section 29 of the Local Audit and Accountability Act 2014.

We did not make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014.

We did not identify any issues that required us to issue a Public Interest Report (PIR) under Schedule 7 of the Local Audit and Accountability Act 2014.



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

# Opinion on the financial statements

These pages set out the key findings from our audit of the PCC's and CC's financial statements, and whether we have used any of the other powers available to us as the PCC and CC auditors.

## Audit opinion on the financial statements

We issued an unqualified opinion on both the PCC's and CC's financial statements on 31 October 2025.

The full opinion will be included in the PCC's and CC's Annual Reports for 2024/25, which can be obtained from the respective websites.

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

- give a true and fair view of the financial position of the group, of the PCC and of the CC as at 31 March 2025 and of their expenditure and income for the year then ended
- have been properly prepared in accordance with the CIPFA/LASAAC Code of practice on local authority accounting in the United Kingdom 2024/25
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

We conducted our audits in accordance with: International Standards on Auditing (UK), the Code of Audit Practice (2024) published by the National Audit Office, and applicable law.

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

## Findings from the audit of the financial statements

The PCC and CC provided draft accounts in line with the national deadline of 30 June 2025.

Draft financial statements were of a reasonable standard and supported by detailed working papers.

## Audit Findings Report

We report the detailed findings from our audit in our Audit Findings Report. A provisional version of this report was presented to the PCC's and CC's Joint Audit Committee on 25 September 2025, alongside the provisional version of this Auditor's Annual Report.

Requests for this Audit Findings Report should be directed to the PCC and CC.

# Other reporting requirements

## Annual Governance Statement

Under the Code of Audit Practice published by the National Audit Office we are required to consider whether the Annual Governance Statement does not comply with the requirements of the CIPFA/LASAAC Code of Practice 2024/25 on Local Authority Accounting, or is misleading or inconsistent with the information of which we are aware from our audit.

We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.



# **04 Value for Money commentary on arrangements**

# Value for Money – commentary on arrangements

This page explains how we undertake the value for money assessment of arrangements and provide a commentary under three specified areas.

All PCC's and CC's are responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness from their resources. This includes taking properly informed decisions and managing key operational and financial risks so that they can deliver their objectives and safeguard public money. PCC's and CC's report on their arrangements, and the effectiveness of these arrangements as part of their individual Annual Governance Statements.

Under the Local Audit and Accountability Act 2014, we are required to be satisfied whether the PCC and CC have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources. We provide an assessment of the overall arrangements, taking into consideration the individual arrangements at both the PCC and CC; reporting clearly which body is impacted by any issues raised.

The National Audit Office (NAO) Code of Audit Practice ('the Code'), requires us to assess arrangements under three areas:



## Financial sustainability

Arrangements for ensuring the PCC and CC can continue to deliver services. This includes planning resources to ensure adequate finances and maintain sustainable levels of spending over the medium term (3-5 years).



## Governance

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



## Improving economy, efficiency and effectiveness

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

# Financial sustainability – commentary on arrangements

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

<p>identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them</p>	<p>The PCC and CC continued their track record of strong financial management achieving an underspend of £18.3m (£18.1m CC, £0.3m regional and national services, £0.1m overspend OPCC); this is 2.4% of the £764.4m budget.</p> <p>A balanced budget has been set for 2025/26 assuming planned £13.8m use of earmarked reserves and delivery of £19.5m savings. The refreshed MTFP to 2029/30 outlines the planned use of reserves (£23.5m), detailing their purpose and type and projecting forward to March 2030 with a planned total balance £95.9m. General Fund balances are planned to be £16.7m over the life of the MTFP to provide resilience against unforeseen events. This is in the spirit of CIPFA Bulletin 13 issued in March 2023. The MTFP provides comprehensive forecasts of revenue, reserves, capital, and anticipated future grant funding. Assumptions made and £m impact of a 1% variation included in the MTFP report along with an appendix detailing risks and implications if key assumptions vary.</p>	<p><b>G</b></p>
<p>plans to bridge its funding gaps and identify achievable savings</p>	<p>Savings targets in 2024/25 and 2025/26 related to the CC. In 2024/25 the savings target of £10m was delivered in full. At quarter 1 2025/26, the target of £24.5m is forecast to exceeded by £843k. In 2023/24 we raised an improvement recommendation that the Force should set out a detailed savings plan over the medium term and monitor its progress during the year. We consider this has been addressed during 2025/26 and ongoing. Further detail follows on page 32.</p>	<p><b>G</b></p>
<p>plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities</p>	<p>The PCC and CC's revenue budget and MTFP are clearly linked to delivery of services in line with the priorities articulated in the Police and Crime Plan (PCP) whose delivery is supported by West Midlands Police's Strategy. For example, provision of improved technology and equipment to frontline officers within the budget reflects the PCP priority re supporting the workforce, organisational change and new technology. It also reflects the Force's Strategy to be an employer of choice.</p>	<p><b>G</b></p>

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

# Financial sustainability – commentary on arrangements (continued)

We considered how the PCC and CC:	Commentary on arrangements:	Rating
<p>ensures its financial plan is consistent with other plans such as workforce, capital, investment and other operational planning which may include working with other local public bodies as part of a wider system</p>	<p>The PCC’s and CC’s financial planning and resulting investment decisions align to the Police and Crime Plan and other relevant plans and strategies, including the Estates Strategy and workforce plans. Bids for new capital investment are based on an approved business case and prioritisation process. Capital projects are required to demonstrate consistency with key financial plans and strategies which are considered as part of the approval process. The Treasury Management Strategy sets out how treasury management activity is planned to support delivery of both the revenue budget and capital plans.</p>	<p>G</p>
<p>identifies and manages risk to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions in underlying plans</p>	<p>The PCC and CC actively address financial risks and have a well structured MTFP that articulates the impact should risks to assumptions made crystallise. Scenario planning indicates the £m impact of a 1% change to assumptions made. Monthly reporting on the revenue and capital position articulates action being taken to address risks to financial delivery. The PCC’s and CC’s risk registers each contain a specific risk related to financial sustainability and detail of actions being taken to mitigate these. The risk registers are presented to JAC to provide assurance of ongoing management of these.</p> <p>We identified notable practice where horizon scanning undertaken as part of ongoing financial planning identified potential increase in demand for policing services as a result of Local Authorities’ response to their financial distress. Further information is provided on page 16.</p>	<p>G</p>

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

# Grant Thornton insights – notable practice

The OPCC undertook horizon scanning identifying that the stress of Local Authorities in its area may adversely impact operations and thus financial planning. Potential impact on policing services are identified as a specific risk being monitored locally.



## What the OPCC and CC are doing well

- As part of horizon scanning when financial planning, the OPCC identified that four out of the seven local authorities (LAs) in their area are subject to financial distress.
- One LA has issued a S114 notice and is in receipt of exceptional financial support, another LA is also in receipt of exceptional financial support. Announcements from the Leaders and Chief Financial Officers of two further LAs indicate financial stress.
- In light of this the OPCC reviewed the published savings plans of the seven LAs to assess whether there was a potential impact on the OPCC working, police demand, or partnership working arrangements to inform assumptions for financial planning.
- The resulting intelligence was shared with the Force Chief Finance Officer and Senior Leadership Team who acknowledged the usefulness to Force planning.



## What is the impact?

- The financial and operational impact should LA partners reduce funding and support in areas impacting policing services are understood and factored into considerations such as demand when building budgets.
- Local Policing Units have factored in this intelligence to inform their ongoing monitoring of the risk that changes to LA funding could result in increasing demand for their services.



# Governance – commentary on arrangements

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

<p>monitors and assesses risk and how the PCC and CC gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud</p>	<p>The PCC and CC have a comprehensive Risk Management Framework which is embedded in the respective governance structures. The AGS effectively summarises key governance risks and issues. The Internal Audit annual plan is regularly reviewed by the Audit Committee including the monitoring of actions agreed. We found that our prior year improvement recommendation with regards to timely implementation of internal audit reviews has been addressed. Compared to 2023/24 when 27 (12%) of recommendations related to prior years remained outstanding, this has reduced to 22 (8%) for 2024/25. Work continues to improve this further. The Head of Internal Audit gave a ‘reasonable’ annual opinion for 2024/25, meaning that the PCC’s and CC’s governance, risk management and control frameworks in place support achievement of their objectives, and that controls are generally operating effectively in practice.</p> <p>Arrangements are in place to prevent and detect fraud and investigate complaints with oversight provided via annual reporting by Professional Standards Department to the PCC’s Accountability and Governance Board and the Deputy Chief Constable providing ongoing review.</p>	<p><b>G</b></p>
<p>approaches and carries out its annual budget setting process</p>	<p>The annual budget and MTFP are developed in parallel each year. The budget setting process includes adequate time for consultation with budget holders, members of the Police and Crime Panel, the public and other appropriate external stakeholders. Clear expectations are set out in internal budget setting guidance as to the approach to be adopted including work needed to build the budget reflecting changes in demand and need to identify savings reflecting funding uncertainties. The timetable includes time for appropriate review and challenge prior to the proposed precept contributing to the funding of the budget is presented to Police and Crime Panel for their approval.</p>	<p><b>G</b></p>

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

# Governance – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

<p>ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information; supports its statutory financial reporting; and ensures corrective action is taken where needed, including in relation to significant partnerships</p>	<p>During the year, monthly reports are provided to Financial Governance Board (FGB) jointly chaired by the Director of Commercial Services for the CC and the PCC’s Chief Finance Officer. The reports provide detailed commentary on the delivery of both the revenue budget and capital programme for West Midlands Police Group providing headline revenue performance and forecast outturn, details of principle variances to revenue outturn, capital programme performance to date with details of reasons for variations, forecast use of revenue reserves. The reports provide details of reasons for variations. Detailed outturn reports are also provided to FGB and to the PCC’s Accountability and Governance Board containing information relevant to explaining financial performance for the year.</p> <p>We note that during 2024/25 the Force undertook a self assessment compliance review of CIPFA’s financial management code. The section pertaining to monitoring financial performance was green RAG rated with areas for improvement minor in nature and reflected in both the CC’s and the PCC’s Annual Governance Statements. The areas for improvement relate to the further enhancement of financial reporting to enhance operational decision making arrangements in place.</p> <p>The 2024/25 financial statements were published in line with statutory reporting guidelines for audit purposes. There were no issues arising from the audit of the financial statements indicative of concerns in relation to final accounts processes or likely modification of the audit opinion.</p>	<p>G</p>
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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Governance – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

<p>ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency, including from audit committee</p>	<p>The PCC and CC have a Joint Code of Corporate Governance describing the decision-making responsibilities and delegations. The Code refresh is nearing completion and is due to be presented to JAC in December 2025. Reports to JAC, the PCC’s Accountability and Governance Board and the Police and Crime Panel (Panel) are sufficiently detailed, providing transparency and to facilitate challenge. For example, the detail provided in the PCC’s annual precept proposal report presented to Panel in February 2025 was sufficiently detailed to inform the Panel’s decision to approve the precept proposal.</p>	<p><b>G</b></p>
<p>monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of staff and board member behaviour</p>	<p>The PCC and CC have clearly defined the roles of their key officers, the Executive and committees. The PCC and CC have a Code of Conduct in place with training provided as required. The PCC and CC maintain published registers of business interests and of gifts and hospitality. Declarations of interest are also a requirement as part of procurement processes. The PCC and CC has arrangements in place to meet legislative and regulatory standards where services are procured or commissioned as articulated in the Contract Standing Orders set out in the Code of Corporate Governance.</p> <p>The Force Professional Standards Department monitors compliance with professional standards, complaints and conduct providing regular reports on activity and outcomes to the PCC’s Accountability and Governance Board.</p> <p>Vetting helps mitigate the risks associated with employing an unsuitable person in the police service. Vetting arrangements for West Midlands Police are articulated in the Vetting Code of Practice 2025 and the Vetting Authorised Professional Practice 2025. There is no evidence of backlogs in vetting for serving officers as at 31 March 2025.</p>	<p><b>G</b></p>

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

# Improving economy, efficiency and effectiveness – commentary on arrangements

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

<p>uses financial and performance information to assess performance to identify areas for improvement</p>	<p>Within the Force, performance improvement is driven by the grip and control exercised by the Deputy Chief Constable (DCC), for example by chairing of the monthly Performance Day where actions being taken to improve performance are challenged. This is attended by all members of Senior Leadership Team with representation from the OPCC.</p> <p>Our review of the detailed performance pack presented at the day along with our observation of a meeting confirmed that there is a performance overview of key areas such as call handling, response times and outcomes at each meeting. There are regular “deep dives” for example in areas of performance warranting scrutiny to improve. We note that benchmarking of force performance against other forces is used to identify areas where there is scope to improve as well as evidencing where improvement in performance is ranking the force well. Internal performance comparison is used to identify opportunities for learning from areas where performance is better.</p> <p>The PCC reports activities undertaken by himself and the Deputy PCC to the Police and Crime Panel to provide them with assurance of work being undertaken to deliver the priorities in the Police and Crime Plan and of performance against the key performance indicators.</p>	<p>G</p>
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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

**Rating**

<p>evaluates the services it provides to assess performance and identify areas for improvement</p>	<p>In 2024/25 and continuing into 2025/26 we found that the Force is continuing its robust response to HMICFRS' remaining cause of concern related to investigations with two open recommendations specific to outcomes. HMICFRS was sufficiently satisfied with progress in addressing the cause of concern to return the Force to default 'Scan' monitoring arrangements in September 2024, stating it would review improvement as part of its normal monitoring arrangements.</p> <p>We consider the prior year significant weakness addressed but have raised an improvement recommendation that the CC maintains grip on sustained performance improvement and taking action to address performance concerns as well as ensuring wider continuous performance improvement. Further information is provided on pages 23 and 24.</p>	<p><b>A</b></p>
<p>ensure they deliver their role within significant partnerships and engages with stakeholders they have identified, in order to assess whether they are meeting their objectives</p>	<p>The Police and Crime Plan 2021-2025 and refreshed plan for 2025-29 specifically refer to partnership working and collaboration. The PCC's website and Annual Governance Statement names the key partners with whom the PCC and Force work with to deliver the PCP. The work of partnerships and the impact is reported through the governance and delivery structure. For example, the impact of partnership working as part of delivery of Key Performance Indicators in the PCP is reported to the Police and Crime Panel as part of the scheduled reporting of performance against the strategic priorities outlined in the PCP to the Panel. The impact of Force partnership working was acknowledged in HMICFRS' PEEL assessment 2023-25 report, for example working with partners as part of Operation Hercules to tackle road racing. The PCC undertook extensive consultation with the people of the West Midlands and strategic partners when refreshing the Police and Crime Plan for 2025-29 to ensure priorities expressed by these were reflected in the refreshed PCP.</p>	<p><b>G</b></p>

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

# Improving economy, efficiency and effectiveness – commentary on arrangements (continued)

We considered how the PCC and CC: **Commentary on arrangements:**

Rating

<p>commissions or procures services, assessing whether it is realising the expected benefits</p>	<p>Arrangements are in place to monitor procurement and commissioning activity, with a central procurement team supporting services in doing this. Reporting on the outcome of monitoring contract performance including average scores and examples of improvements in contract performance following improvements required is included in the Procurement Update reports provided to the Financial Governance Board. Regular contract monitoring is undertaken for key suppliers with KPIS being used to assess performance indicating where improvement is required.</p> <p>For key capital projects, officers are challenged to articulate benefits arising from related investment. For example, officers were challenged to describe the benefits arising from investment in expanding custody facilities at the PCC’s Accountability and Governance Board meeting in April 2025.</p>	<p>G</p>
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- G** No significant weaknesses or improvement recommendations.
- A** No significant weaknesses, improvement recommendations made.
- R** Significant weaknesses in arrangements identified and key recommendation(s) made.

# Improving economy, efficiency and effectiveness

## Area for improvement: Continuing grip on improving Force Performance

**Key Finding:** Following exit from Engage status in September 2024, the CC has maintained grip of control over performance to ensure that the Force can demonstrate progress to HMICFRS in addressing its remaining cause of concern. We raise an improvement recommendation to support the arrangements in place to secure improvement as well as wider continuous improvement and maintenance of good performance.

**Evidence:** HMICFRS returned the Force to default 'Scan' monitoring arrangements in September 2024 being satisfied with progress made to address causes of concern. The remaining cause of concern relates to investigations with two open recommendations specific to outcomes.

We observed ongoing good grip and control during 2024/25 and continuing into 2025/26 over performance improvement and driving up standards.

In particular, ongoing improvement has been seen in relation to positive outcomes which measures the proportion of crimes resulting in charges, cautions or other formal actions. As at September 2024, 2024/25 year to date positive outcome rates were 11.27% and the year to date charge rate 7.69%. As at August 2025, 2025/26 outcome rate is up to 15.71% and the year to date charge rate 10.94%.

Performance improvement and reporting is driven by the monthly Performance day chaired by the Deputy Chief Constable attended by all Chief Superintendents, Heads of Department with representation from the OPCC. Our observation of a Performance Day meeting in August 2025 evidenced the grip and control maintained by the Deputy Chief Constable in driving improvement in areas requiring this as well as encouraging wider continuous improvement and maintenance of good



# Improving economy, efficiency and effectiveness

## Area for improvement: Continuing grip on improving Force Performance (continued)

performance which is meeting or bettering expected standards. A presentation was provided in relation to ongoing work to improve the investigation process including improving victim involvement to further address the remaining cause of concern.

We also note that JAC receives a report each meeting providing oversight of HMICFRS Inspection activity and recommendations. This includes confirmation that the force continues to concentrate its efforts upon the cause of concern and outstanding recommendations and Areas for Improvement held on the HMICFRS portal under the direction of the Deputy Chief Constable through his HMIC Oversight Board which is held on a monthly basis. Attendance of JAC members in observing the Performance Day affords them the opportunity to observe arrangements in practice.

**Impact:** Weaknesses in relation to force performance impacts the ability to fight crime and may threaten public confidence. Continued grip of performance is key to overall confidence in the Force.

## Improvement recommendation

The CC should:

- Maintain focus on addressing HMICFRS's remaining cause of concern and outstanding recommendations and areas for improvement held on the HMICFRS portal.
- Maintain grip on delivery of wider sustained performance improvement.



# **05 Summary of Value for Money Recommendations raised in 2024/25**

# Improvement recommendations raised in 2024/25

Recommendation	Relates to	Relevant to	Management Actions
<p><b>IR1</b></p> <p>The CC should:</p> <p>Maintain focus on addressing HMICFRS’s remaining cause of concern and outstanding recommendations and AFI’s held on the HMICFRS portal.</p> <p>Maintain grip on delivery of wider sustained performance improvement.</p>	<p>Improving economy, efficiency, and effectiveness (pages 23-24)</p>	<p>CC</p>	<p>Actions: The force continues to focus on the remaining two recommendations that remain open relating to the Investigations Cause of Concern received during PEEL.</p> <p>These continue to be a focus of Op Vanguard, the forces response to improving investigations, as well as force performance day and broader force governance. Through a robust performance framework, we continue to drive improvements and bring more offenders to justice.</p> <p>In addition to the recommendations remaining from the cause of concern specifically on investigations, the wider recommendations and AFI’s continue to be tracked thoroughly monthly meetings with the recommendation owners and the chief officer lead, as well as progress reported at the DCC’s HMICFRS oversight board which is held monthly. This governance structure has seen the number of outstanding recommendations reduce from in excess of 300 recommendations prior to the structure being implemented, to around 50 currently. The numbers of overdue recommendations also continues to reduce and are in single figures, mainly waiting for a national position before they can be actioned by WMP.</p> <p>We continue to work closely with HMICFRS to review outstanding recommendations for closure.</p> <p>Responsible Officer: Head of Corporate Development</p> <p>Due Date: 31 March 2026</p>

# **06 Follow up of previous Key recommendations**

# Follow up of 2023/24 Key recommendations

	Prior Recommendation	Raised	Progress	Current status	Further action
KR1	<p>Roll-forward from 2022/23 into 2023/24</p> <p>The Force must build upon the significant improvements in performance reporting and the renewed corporate focus on improvement afforded by the new operating model. The Force must now complete its work in addressing the remaining cause for concern highlighted by HMICFRS in their most recent update PEEL letter, dated 18 September 2024.</p>	2022/23	<p>HMICFRS returned the Force to default ‘Scan’ monitoring arrangements in September 2024 being satisfied with progress made to address causes of concern. Performance improvement and reporting is driven by the monthly Performance day chaired by the Deputy Chief Constable attended by all Chief Superintendents, Heads of Department with representation from the OPCC.</p> <p>Our observation of a Performance Day meeting evidenced the grip and control maintained by the Deputy Chief Constable in driving improvement in areas requiring this, including the residual causes of concern, as well as encouraging wider continuous improvement and maintenance of good performance which is meeting or bettering expected standards.</p>	Implemented and closed.	We have raised an improvement recommendation to support the ongoing grip and control of continuous performance improvement to demonstrate sustained performance in policing services.

# 07 Appendices

# Appendix A: Responsibilities of the Police and Crime Commissioner (PCC) and the Chief Constable (CC)

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

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

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

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

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

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



# Appendix B: Value for Money Auditor responsibilities

Our work is risk-based and focused on providing a commentary assessment of the PCC’s and CC’s Value for Money arrangements

## Phase 1 – Planning and initial risk assessment

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

## Phase 2 – Additional risk-based procedures and evaluation

Where we identify risks of significant weakness in arrangements, we will undertake further work to understand whether there are significant weaknesses. We use auditor’s professional judgement in assessing whether there is a significant weakness in arrangements and ensure that we consider any further guidance issued by the NAO.

## Phase 3 – Reporting our commentary and recommendations

The Code requires us to provide a commentary on your arrangements which is detailed within this report. Where we identify weaknesses in arrangements we raise recommendations.



**A range of different recommendations can be raised by the auditors as follows:**

**Statutory recommendations** – recommendations to the PCC and CC under Section 24 (Schedule 7) of the Local Audit and Accountability Act 2014.

**Key recommendations** – the actions which should be taken by the PCC and CC where significant weaknesses are identified within arrangements.

**Improvement recommendations** – actions which are not a result of us identifying significant weaknesses in the PCC’s and CC’s arrangements, but which if not addressed could increase the risk of a significant weakness in the future.

## Information that informs our ongoing risk assessment

Cumulative knowledge of arrangements from the prior year	Key performance and risk management information reported to the Police and Crime Panel
Interviews and discussions with key stakeholders	External review such as by CIPFA
Progress with implementing recommendations	Regulatory inspections such as from HMICFRS
Findings from our opinion audit	Annual Governance Statement including the Head of Internal Audit annual opinion

# Appendix C: Follow up of 2023/24 improvement recommendations

	Prior Recommendation	Raised	Progress	Current position	Further action
IR1	The Force should set out a detailed savings plan over the medium term and monitor its progress throughout the year.	2023/24	<p>The Force delivered its £10m savings target for 2024/25 contributing to the £18m underspend of the budget which has been invested in reserves to fund delivery of specific projects as well as providing a budget cushion. The 2025/26 budget identified a savings requirement of £24.5m. At Q1 delivery is forecast to be exceeded by £843k.</p> <p>A detailed savings tracker has been developed reporting delivery of each scheme identified as well as delivery of Estates Strategy benefits. This will be included as an appendix to budget monitoring reports from Q2.</p> <p>Detailed proposals were presented to Financial Governance Board outlining the approach to identifying savings required for 2026/7 and the areas of focus in doing this.</p>	Implemented and closed	No
IR2	The Force should continue to improve its recommendation implementation rate, particularly for those recommendations that are over a year old.	2023/24	Compared to 2023/24 when 27 (12%) of recommendations related to prior years remained outstanding, this has reduced to 22 (8%) for 2024/25. We recognise the progress made and continuing action to ensure timely implementation and therefore consider the improvement recommendation addressed.	Implemented and closed	No



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