



Audit Progress Report

Cleveland Police –Year ended 31 March 2026

June 2026

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Audit progress

Audit progress

Purpose of this report

This report provides the Joint Independent Audit Committee with information about progress in delivering our responsibilities as your external auditors for Cleveland Police.

Audit for the year ending 31 March 2026

We presented our Audit Strategy Memorandum to the last meeting of the Committee, in March. The Audit Strategy Memorandum set out our planned audit approach, including details of the risks we have identified in relation to the audit. On receipt of the draft financial statements, we will undertake a review to determine whether any changes are required to our planned audit approach. We will also review our materiality levels based on the draft financial statements.

We have substantially completed our planning work. In addition, we have communicated with Teesside Pension Fund auditor and requested them to carry out work on our behalf on the assets in the Pension Fund. The Pension Fund auditor expects to complete this work by the end of December.

We have commenced our value for money work, and we have requested supporting evidence. Our risk assessment remains ongoing and will continue as the work progresses. Based on discussions with officers and the evidence reviewed to date, we have not identified any risks of significant weakness, and there are no matters to report to the Committee at this stage. Our final report will be issued alongside the audit opinion.

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National Publications

National publications

	Publication/update	Key points	
Chartered Institute of Public Finance and Accountancy (CIPFA)			
1	Code Of Practice On Local Authority Accounting In The United Kingdom 2026/27	The 2026/27 Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2026	
2	Service Reporting Code of Practice for Local Authorities 2026/27	SeRCOP is prepared in accordance with the financial reporting framework established by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code)	
3	CIPFA Bulletin 23 – Closure of the 2025/26 financial statements	Bulletin covers the closure of accounts for 2025/26	

National publications and technical updates

CIPFA

1. Code Of Practice On Local Authority Accounting In The United Kingdom 2026/27

Local authorities in the UK are required to keep their accounts in accordance with 'proper (accounting) practices'. Public sector organisations responsible for locally delivered services are required by legislation to comply with the terms of the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This 2026/27 edition of the Code has been developed by CIPFA/LASAAC and has effect for financial years commencing on or after 1 April 2026.

The Code specifies the principles and practices of accounting required to prepare financial statements which give a true and fair view of the financial position and transactions of a local authority. The Code applies to local government organisations across the UK including local authorities, police bodies, fire services and other local public service bodies.

[CIPFA Code of Practice 2026/27 | CIPFA](#)

2. Service Reporting Code of Practice for Local Authorities 2026/27

SeRCOP is prepared in accordance with the financial reporting framework established by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). It applies to all local authority services throughout the UK from 1 April 2026 for the preparation of 2026/27 budgets and performance indicators, and the completion of government statistical reporting requirements. SeRCOP is reviewed annually to ensure that it develops in line with the needs of local government, transparency, best value and public services reform.

[SeRCOP 2026/27 | CIPFA](#)

3. CIPFA Bulletin 23 – Closure of the 2025/26 financial statement

This bulletin covers the closure of accounts for the 2025/26 year and provides further guidance and clarification to complement the 2025/26 Code of Practice on Local Authority Accounting in the United Kingdom: Guidance Notes for Practitioners (Code Guidance Notes). It addresses frequently asked questions and other issues that have arisen, along with corrections to the 2025/26 Code.

[CIPFA Bulletin 23 – Closure of the 2025/26 financial statement | CIPFA](#)

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