

Independent auditor's report to the Commissioner of Police of the Metropolis

In our auditor's report issued on 20 December 2024, we explained that we could not formally conclude the audit and issue an audit certificate for the Commissioner of Police of the Metropolis (the Commissioner) for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had:

- completed the work necessary in relation to consolidation returns, including Whole of Government Accounts (WGA), and the National Audit Office (NAO) had concluded their work in respect of WGA for the year ended 31 March 2024. The NAO has now concluded their work in respect of WGA for the year ended 31 March 2024 and confirmed that audit certificates that are open in relation to this can be issued. We are therefore satisfied all audit work necessary has been completed.

Opinion on the financial statements

In our auditor's report for the year ended 31 March 2024 issued on 20 December 2024 we reported that, in our opinion the financial statements:

- give a true and fair view of the financial position of the Commissioner as at 31 March 2024 and of its 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 2023/24; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Report on other legal and regulatory requirements - the Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

Matter on which we are required to report by exception – the Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

In our auditor's report for the year ended 31 March 2024 issued on 20 December 2024 we reported that:

we have nothing to report in respect of whether the Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024 except in our joint Auditor's Annual Report for 2023/24 we identified:

1. A significant weakness in how the Commissioner plans and manages their resources to ensure services can continue to be delivered. This was in relation to the unsustainable use of reserves alongside insufficient identification and delivery of savings to support delivery of the budget resulting in challenges to the Commissioner's financial resilience. We recommended that the Commissioner should:

- Continue work to set a balanced budget for 2025/26 and future years that enables the build back of reserves to ensure financial resilience alongside minimising the requirement to achieve a challenging savings programme; and
 - Ensure that the review of the capital programme is completed to ensure that planned levels of borrowing are sustainable.
2. A significant weakness in the Commissioner's governance arrangements in relation to the relationship between the CPM and the Mayor's Office for Policing and Crime (MOPAC). This arose from Baroness Casey's review into the standards of behaviour and internal culture of the CPM in March 2023. Effective partnership working between CPM and MOPAC is crucial to improving public confidence in policing alongside delivering the transformation needed. We recommended that the Commissioner should:
- Work with MOPAC and be equally accountable to:
 - Better demonstrate accountability to improve public trust
 - Refresh 'New Met for London' and agree on delivery
 - Agree a clear set of delivery priorities within the available finance
3. A significant weakness in the Commissioner's arrangements for improving economy, efficiency and effectiveness. This is in relation to the Commissioner's workforce planning. During 2023/24 CPM has baselined where its resources are and set a clear operational priority framework that directs where officers are deployed to meet demand. CPM has also fully aligned workforce data with financial plans that are based on realistic forecasts. It is acknowledged that work remains to be done. We recommended that the Commissioner should:
- Undertake a baseline assessment of resources and demand for Borough Command Units as a priority as part of the 'Resourcing the Met' programme to fully understand where resources are and where they are most needed (both geographically and operationally) before further modelling and movement of resources takes place.
 - The overall workforce plan should be aligned with financial planning so the financial risk around deliverability of the plan can be quantified
4. A significant weakness in the Commissioner's arrangements for improving economy, efficiency and effectiveness. The HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) placed the Metropolitan Police Service (MPS) into the 'Engage' phase in June 2022. A force is placed in Engage if it is not responding to a cause of concern or it is not succeeding in managing, mitigating or eradicating the cause of concern. Whilst some progress has been made, following HMICFRS's PEEL 2023-25 inspection report in August 2024, MPS are still in Engage which illustrates there are still weaknesses in arrangements, and change is still required to improve performance. We recommended that the Commissioner should:
- Prioritise resources to speed up the implementation of changes needed to address the issues identified by HMICFRS.
5. A significant weakness in the Commissioner's arrangements for improving economy, efficiency and effectiveness. This is in relation to the Commissioner's arrangements to scrutinise finances for a transformation project named 'Command and Control' (C&C). A review of the project was undertaken in February 2023, resulting in a full reset of the project, initiated in June 2023 and the project remains in reset phase in August 2024. A Full Business Case (FBC) is being drafted to inform total costs to completion of implementation and commencement of go live. We recommended that the Commissioner should:
- Present the programme FBC for approval at the earliest opportunity to facilitate a return to programme delivery; and

- Lessons learned from the project reset phase and from other project should inform how the project can be managed better following reset.
6. A significant weakness in the Commissioner's arrangements for improving economy, efficiency and effectiveness. This is in relation to the Commissioner's arrangements to scrutinise finances for a transformation project named 'CONNECT'. In relation to CONNECT, which went live in February 2024 with formal closure of the project in August 2024. The final stages of the project required additional training requirements and additional costs that had not been anticipated. We recommended that the Commissioner should:
- Complete a post implementation review during 2024/25 to confirm the investment in CONNECT is justified and lessons learned are captured
 - Ensure any ongoing spend is closely monitored to facilitate mitigating action should potential overspends be identified.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

Responsibilities of the Commissioner

The Commissioner is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Auditor's responsibilities for the review of the Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in November 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Commissioner plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Commissioner ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Commissioner uses information about its costs and performance to improve the way it manages and delivers its services.

We document our understanding of the arrangements the Commissioner has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we consider whether there is evidence to suggest that there are significant weaknesses in arrangements.

Report on other legal and regulatory requirements – Audit certificate

We certify that we have completed the audit of the Commissioner of Police of the Metropolis for the year ended 31 March 2024 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the Commissioner, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 85 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Commissioner those matters we are required to state to the Commissioner in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Commissioner as a body, for our audit work, for this report, or for the opinions we have formed.

M C Stocks

Mark Stocks, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

London

9 January 2026