

**COMMISSIONER OF POLICE OF THE METROPOLIS (CPM)
AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2025**

The Accounts and Audit (Amendment) Regulations 2024 require that CPM publishes a note when the publication of financial statements have been delayed, providing an appropriate explanation. CPM approved its unaudited accounts on 2 July 2025.

The external auditors (Grant Thornton LLP) have indicated a delay in finalising their audit opinion, due to additional work being undertaken primarily regarding CPM's arrangements for securing economy, efficiency and effectiveness in its use of resources. It is anticipated that this work will be concluded by May 2026, by which point the audit of the financial statements will conclude and the accountability statements will be published.