

CIPFA Police and Fire Network

Introduction to Police Finance

By webinar – Teams

30 April 2025 and 7 October 2025

Purpose

This course will provide delegates with a solid understanding of the complex structure and functions of the police finance system, including an understanding of the principles underpinning budgeting, financial accounting and reporting for police bodies and police collaboration, plus an overview of governance and audit considerations in the police context.

Learning Outcomes

By attending this webinar you will be provided with an understanding and awareness of:

- the legislative framework for the current police arrangements
- police funding in England and Wales
- the statutory requirements for preparation of local authority and police accounts
- audit arrangements and the role of the police joint audit committee
- budgeting and estimating processes
- the principles of accounting for capital, assets and links to treasury management
- the definition of joint control and accounting for collaborative arrangements.

Who Will Benefit

All those new to working in police, including those who are new to finance as a whole and those with finance experience from outside the sector who wish to gain an overview of how police finance works.

Programme

10:00 – 10:05

Introductions and webinar overview

10:05 – 10:40

The legislative framework and governance of policing

- An overview of the legislative framework for policing in England and Wales
- the relationship between PCCs and chief constables
- governance arrangements.

Alison Dewhurst

10:40 – 11:25

Police funding, income and expenditure

- The context of public finances
- How policing is funded
- What PCCs/police forces spend their money on
- Generating income
- The difference between revenue and capital expenditure and why this is important.

Alison Dewhurst and David Ellis

11:25 – 11:40

Break

11:40 – 12:30

Budgeting and financial management

- The process of financial management and forecasting

David Ellis

12:30 – 13:15

Lunch

13:15 – 14:15

Capital expenditure and Treasury Management

- The definition of capital expenditure
- the prudential framework
- capital financing
- accounting for assets
- the links between capital and the treasury management function.

David Ellis

14:15 – 14:30

Break

14:30 – 15:30

Financial reporting and audit arrangements

- The Accounting Code of Practice for Local Authorities in the UK and how it applies to policing bodies
- the Code's requirements in respect of publishing PCC and chief constable financial statements
- accounting for groups and collaborative arrangements
- the annual governance statement
- external audit arrangements
- the role of the police joint audit committee.

David Ellis and Alison Dewhirst

15:30 – 15:45

Hot Topics and Quiz

- Latest hot topics in police finance
- A quick quiz to round off the day.

Alison Dewhirst and David Ellis

15:45 – 16:00

Any further questions and close of event

Your facilitators will be Alison Dewhirst, Police and Fire Associate, CIPFA, and David Ellis, FAN Advisor, CIPFA.

We reserve the right to alter the timing or content of sessions where circumstances require.



CIPFA Sustainability Policy

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