



Home Office

Rt Hon Yvette Cooper MP
Home Secretary
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To:
The Rt Hon The Lord Nick Herbert of South Downs CBE PC
Chair of the College of Policing

Cc:
Chairs of the Public Accounts Committee
Home Affairs Select Committee

7 July 2025

Dear Lord Herbert,

College of Policing Annual Report and Accounts 2023/24

I am writing to express my serious concerns regarding the disclaimed audit opinion on the College of Policing's 2023/24 Annual Report and Accounts. This is a deeply disappointing situation and raises significant questions about the effectiveness of the College's governance and financial oversight.

While I acknowledge the challenges posed by the transition to the Oracle Metis system, and the steps you have outlined so far, I remain concerned about the situation, including the NAO's assessment that: there was an absence of reconciliations and key controls; there was insufficient audit evidence and a lack of appropriate responses to NAO queries; and there were issues around regularity of spend and disclosures.

I acknowledge the corrective actions taken, including the commissioning of an independent review, the strengthening of the finance function, and the implementation of tighter financial controls. These are welcome and encouraging steps. However, as the Home Secretary and sole shareholder of the College, I must be assured that the Board is taking all necessary actions to ensure that this serious matter is not repeated.

I am therefore requesting a full and detailed account of the actions the Board is taking to:

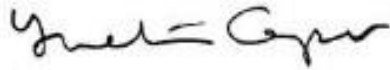
- Strengthen financial governance and oversight;
- Ensure the robustness of financial reporting and audit readiness;
- Embed lessons learned from the 2023/24 audit process;
- Ensure the 24/25 audit process is a vast improvement on the 2024/25 one; and
- Address the ongoing financial challenges in 2025/26 and beyond.

This letter is being copied to the Chairs of the Public Accounts Committee and the Home Affairs Select Committee, who I expect will also take a close interest in the

College's response.

I would be grateful for your response by **Friday 11 July**.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Yvette Cooper', with a stylized, cursive script.

Rt Hon Yvette Cooper MP
Home Secretary