

OFFICE OF THE POLICE AND CRIME
COMMISSIONER FOR NORTH
YORKSHIRE AND NORTH YORKSHIRE
POLICE

Internal Audit Progress Report

Joint Independent Audit Committee

15 March 2016



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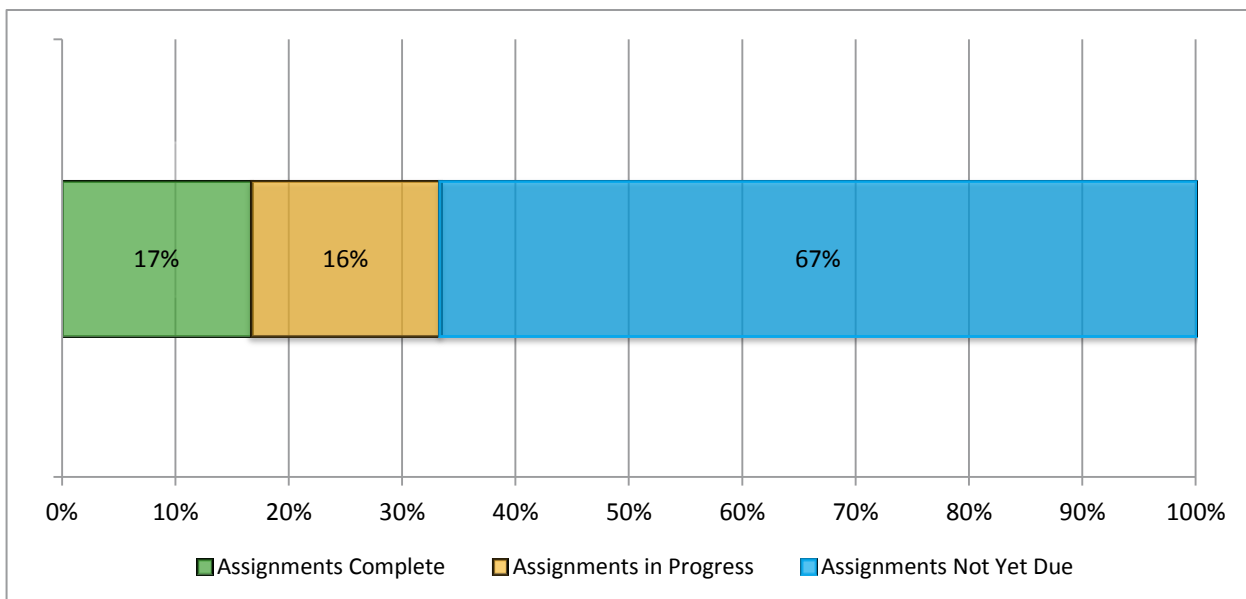
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1 INTRODUCTION

The Internal Audit Plan for 2015/16 was approved by the Joint Independent Audit Committee in October 2015. This report provides a summary update on progress against that plan and summarises the results of our work to date. Please see chart below for current progress with the plan:



2 REPORTS CONSIDERED AT THIS JOINT INDEPENDENT AUDIT COMMITTEE

This section informs of the audit assignments that have been undertaken and the impacts of those findings since the last Joint Independent Audit Committee held.

The internal audit plan for 2015/16 was approved by the Joint Independent Audit Committee in October 2015. The table below provides a summary update on progress against that plan.

Assignment	Status	Opinion issued	Actions agreed		
			H	M	L
Risk Maturity (01.15/16)	FINAL	Governance, Risk Mitigation and Assurance – Developing Risk Identification – Enabling Risk Assessment and Monitoring and Reporting – Maturing	Five uncategorised management actions - -		

2.1 Impact of findings to date

Our **Risk Maturity** audit established that risk management across the organisation was well embedded; strategic risk owners gave good feedback in regards to how risk management has developed and that the risk register was now a 'live' document used for planning and prioritisation of day to day tasks. We identified five areas to improve the risk management framework.

3 LOOKING AHEAD

Assignment area	Status	Target Audit Committee per the IA Plan 2015/16
Governance Structure, Reporting and Challenge	On-site work completed week commencing 8 th February 2016	June 2016
Key Financial Controls: Payroll	On-site week commencing 22 nd February 2016	
Medium Term Financial Planning / Savings Assurance	On-site week commencing 29 th February 2016	
Follow Up	On-site week commencing 14 th March 2016	
Origin Phase 4	On-site week commencing 11 th April 2016	

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been a number changes to the assignments set out within the audit plan as set out below:

Auditable area	Reason for change
Cyber Crime	Outside of the internal audit plan the Force has requested additional work on Cyber Crime.

APPENDIX A: EMERGENCY SERVICES NEWS BRIEFING – DEC 2015

RSM's latest news briefing providing an update on recent key publications and issues affecting the police sector

Spending review and autumn statement

Despite the rumours of cuts, the Chancellor has confirmed in the budget statement and spending review that police force spending will be protected in real terms with a further boost being delivered through investment in 4g communication networks. This is forecast by the government to save the taxpayer up to £1m per day by freeing up police officer time and improving efficiency. The Chancellor has also confirmed that police forces are to continue to make efficiency savings, particularly through collaborations, shared services and sharing resources. In addition, greater flexibilities will be given to PCCs to increase their income from council tax. Those police forces with the lowest levels of council tax bills will be able to increase their income from council tax by £5, rather than two per cent as is currently the case. This may allow an additional income of £12m each year.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/479749/52229_Blue_Book_PU1865_Web_Accessible.pdf

Report into firearms licensing

This inspection report by Her Majesty's Inspectorate of Constabulary (HMIC) looks into the process of firearms licensing detailing the effectiveness, efficiency and risk of the licensing procedure. Some of the key findings in the report are: HMIC is concerned that only four out of the 11 forces it studied had effective monitoring and auditing arrangements; that many forces have backlogs in renewals; and the lack of requirement for general practitioners to provide to the police, medical information about licence holders and applicants. HMIC praises forces for their policies of unannounced visits and also supported forces that had implemented systems to alert officers responding to calls related to people with a firearm licence.

<https://www.justiceinspectorates.gov.uk/hmic/wp-content/uploads/firearms-licensing-targeting-the-risk.pdf>

Police funding - special grant guidance

This guidance note by the Home Office details how commissioners can apply for special funding should they be forced to deal with an event that raises expenditure. In the guidance the Home Office confirms its right to refuse applications which in the first instance, will only be considered if sent by the police and crime commissioner. The Home Office also states that forces are required to demonstrate financial governance upon inspection.

<https://www.gov.uk/government/publications/police-funding-special-grant-guidance/special-grant-guidance>

Police efficiency report 2015

Her Majesty's Inspectorate of Constabulary (HMIC) has published the annual review of police efficiency. The report notes a decline in police forces attaining a 'good' rating with more now receiving a 'requires improvement' marker. HMIC finds that the better forces are now looking to longer term improvement and change processes in order to reduce their costs. The inspectorate has called on all forces to better understand demand, particularly future demand, whilst also expressing concern at various forces ICT infrastructure which is considered to be 'weak' and 'ageing'.

<https://www.justiceinspectrates.gov.uk/hmic/wp-content/uploads/peel-police-efficiency-2015.pdf>

Access to the police complaints service system

The Independent Police Complaints Commission (IPCC) has published the outcomes its investigation, repeating an audit of police force websites originally completed in 2010. The IPCC find that the service has improved but only 'marginally' with access quality varying across forces, with 11 forces in fact being classed less accessible. The IPCC also expressed concerns at how complaints were being dealt with differently between forces. Amongst the suggestions put forward by the IPCC include forces increasing their use of social media to explain how the complaints system works. The IPCC also includes a framework for forces to utilise and which is designed to improve access for all.

http://www.ipcc.gov.uk/sites/default/files/Documents/research_stats/Access_to_the_police_complaints_system.pdf

Delay to the policing funding formula

In July the government consulted on proposed changes to the policing funding formula. Since the completion of the consultation exercise in September, it has been confirmed that a statistical error was made meaning that funding formula changes proposed for 2016-17 will be delayed. Police Minister Mike Penning confirmed this outcome to parliament on the 9 November 2015, noting the issue 'caused great concern to police forces around this country'.

<http://www.publications.parliament.uk/pa/cm201516/cmhansrd/cm151109/debtext/151109-0001.htm>

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