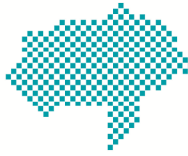


PUBLIC

AGENDA ITEM x

**Police and Crime
Commissioner
North Yorkshire**



JOINT INDEPENDENT AUDIT COMMITTEE

15 June 2015

REPORT OF THE CHIEF EXECUTIVE OFFICER

**UPDATE ON INTERNAL AUDIT RECOMMENDATIONS CONDUCTED FOR
THE OFFICE OF THE POLICE AND CRIME COMMISSIONER AND THE
CHIEF CONSTABLE OF NORTH YORKSHIRE POLICE**

1. PURPOSE OF THE REPORT

- 1.1 To present to the Joint Independent Audit Committee the updated Internal Audit recommendations conducted by the appointed Internal Auditors to the Office of the Police and Crime Commissioner (Commissioner) and the Chief Constable (CC) of North Yorkshire Police (NYP).

2. KEY INFORMATION

- 2.1 The OPCC/CC Internal Auditors produce an annual plan of audits for NYP's Commissioner and CC. The annual plan for 2014/15 was presented by the OPCC/CC to the Joint Independent Audit Committee at the beginning of the financial year 2014/15. The 2015/16 plan was presented to the Joint Independent Audit Committee in March 2015; it is a six month plan, due to the contractual arrangements currently in place with the OPCC/CC Internal Auditors.
- 2.2 The Risk and Assurance Unit within the Organisation and Development Department input audit recommendations onto the Active Risk Management system, which forms the Risk Register, and monitor compliance and progress with action owners.
- 2.3 Initial acceptance of audit recommendations and the management responses are critically assessed with action owners, facilitated by the Risk and Assurance Unit, which has led to deadlines being more realistic and achievable.
- 2.4 Any failure to progress an audit recommendation is reported to the relevant Command Team portfolio lead. The Risk and Assurance Unit's Service Review Manager assesses the outstanding audit recommendations, and obtains details on progress and rationale for deadline extension. This process has been enhanced with a quarterly dip sample of closed audit recommendations.
- 2.5 This report aims to assist members of the Joint Independent Audit Committee in carrying out their assurance role for the Commissioner, the CC and the public, by providing reassurance on the internal overview of recommendations.

3. AUDIT RECOMMENDATION STATUS

- 3.1 Since the last reporting of audits at the Joint Independent Audit Committee on 16 March 2015, of the original audits three audits remain ongoing and three have been closed. There have been three new audits in this reporting period, one of which has now been closed. The audit status is presented in the attached Appendix A.
- 3.2 For this reporting period one recommendation has exceeded the target completion date (i.e. become an exception), as detailed below:
- 3.3 **Niche Exhibit Audit**
The Niche Exhibit Audit was requested by NYP for Internal Audit to evaluate whether the pilot, to use Niche to record and manage exhibits, had delivered the required benefits before a decision was made to rollout this project forcewide. One recommendation for this audit remains open, and we require a further extension to the 30 June 2016.
Recommendation 7: Going forward NYP should consider permitting officers to create property entries directly on Niche.
- 3.4 As previously stated in the March Report to the JCRG, NYP are reliant on Niche RMS (our external provider) to achieve the required outcome in relation to this recommendation. Initially NYP had hoped to have a bespoke solution from Niche RMS, however Niche RMS are now working on generic new system developments that may provide a similar solution. Niche RMS have advised that the new software should be included in the July 2015 version update, this will be followed by rigorous testing before implementation is agreed. There is no risk to the organisation with the extension of this recommendation until 30 June 2016; and Internal Audit have been informed of the delay and are content for the completion date to be extended.

4. RECOMMENDATIONS

- 4.1 This report is provided to members of the Joint Independent Audit Committee to set out the information on the latest position with regard to audit recommendations. The report is intended to provide a clear summary in order to give reassurance, on both the level of understanding and proposed activity, across a range of internal audit issues. The Joint Corporate Risk Group are provided with the information and actively oversee and manage audit recommendations in the wider corporate risk context.

CEO Carter

Appendix A IA Recommendation Status June 2015