

PUBLIC

AGENDA ITEM NUMBER 10

JOINT INDEPENDENT AUDIT COMMITTEE

DATE 16 DECEMBER 2014

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. 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 (OPCC) and the Chief Constable (CC) of North Yorkshire Police (NYP).
2. The OPCC/CC Internal Auditors produce an annual plan of audits for NYP's PCC and CC. The annual plan for 2014/15 was reported by the OPCC/CC to the Joint Independent Audit Committee at the beginning of this financial year.
3. Since the last reporting of audits at the Joint Independent Audit Committee on 22 September 2014, of the original audits: four audits remain ongoing and six audits have been closed. There have been two new audits in this reporting period, one of which has been closed. The audit status is attached at Appendix A.
4. For this reporting period none of the recommendations have exceeded their target completion date (i.e. become an exception). This is an improvement and suggests the organisation is setting realistic deadlines to audit recommendations.
5. The Risk and Assurance Unit within the Organisation and Development Department input audit recommendations onto ARM which is the Force Risk Register and monitor compliance and progress with action owners. 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 conducts an assessment of the outstanding audit recommendations, obtains details on progress and rationale for deadline extension. This process has been enhanced with a quarterly dip sample of closed audit recommendations.

6. This report aims to assist members of the Joint Independent Audit Committee in carrying out their assurance role for the OPCC, the CC and the public, by providing reassurance on the internal overview of recommendations.
7. Initial acceptance of audit recommendations and the management responses are critically assessed. The effect of work with audit action owners over time has led to deadlines being more realistic and achievable.

RECOMMENDATIONS

8. 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.