

POLICE AND CRIME COMMISSIONER FOR NORTH  
YORKSHIRE AND CHIEF CONSTABLE OF  
NORTH YORKSHIRE

**Internal Audit Strategy 2017-2020**

**Presented at the Joint Independent Audit  
Committee meeting of: 21<sup>st</sup> March 2017**

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To the fullest extent permitted by law, RSM Risk Assurance Services LLP  
will accept no responsibility or liability in respect of this report to any other party.






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# 1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting **Police and Crime Commissioner for North Yorkshire and Chief Constable of North Yorkshire** in the year ahead, including changes within the sector. *Note: At the time of drafting this internal audit plan the revised Police and Crime Plan had not been formalised.*



In May 2016 the PCC, Julia Mulligan, was re-elected. A new Police and Crime Plan has been developed



Policing Priorities 2013 – 2016:

1. Protect vulnerable people
2. Cut crime and anti-social behaviour
3. Prevent and early intervention
4. Improve victim care



Vision:

*'A truly responsive police force'*

PCC corporate priorities 2013 – 2016:

1. Transforming organisation
2. People first
3. Partnerships and commissioning

## 2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your objectives as the starting point in the development of your internal audit plan.

### 2.1 Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Interim Chief Executive Officer
- Chief Constable
- Chief Finance Officer – Police and Crime Commissioner
- Chief Finance Officer – Force

Based on our understanding of the organisation, the information provided to us by the stakeholders above, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (**see appendix A and B for full details**).

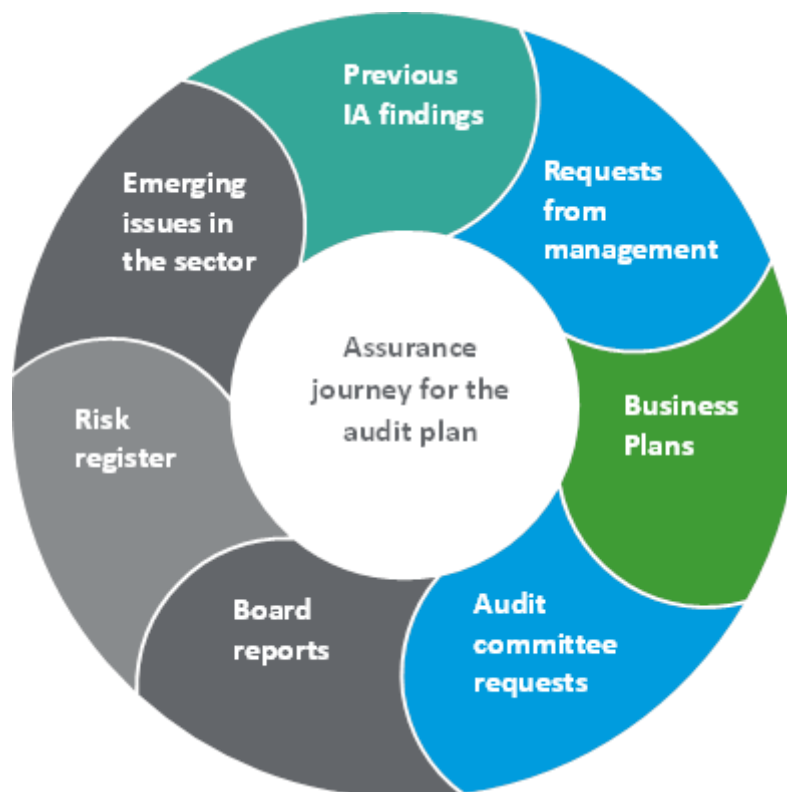


Figure A: Sources considered when developing the internal audit strategy

## 2.2 Emerging risks in the sector

Emerging sector risks that have been discussed but not been included as areas for audit consideration at this point are listed below:

- Delivery of the Police and Crime Plan
- Tasers (purchasing, storage, issue, disposal)
- Security (access to Police premises / buildings)

## 2.3 How the plan links to your strategic objectives

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

Area	Reason for inclusion or exclusion in the audit strategy
Collaborations (including Police and Fire)	The Policing and Crime Act 2017 is now in place (from 31 January 2017) introducing a statutory duty on emergency services to collaborate and also makes a specific provision for PCCs to prepare a business case in respect of changes to the governance of fire and rescue services in their police areas where an improvement of public safety would be met. Within North Yorkshires plan we have been asked to include a review of this area in the 2018/19 plan whilst the collaboration arrangements are being further considered.
Grants	The Police and Crime Commissioner awards grants through the Community Fund to local organisations, groups or individuals who need money to help fund a new community safety project or scheme. The Force's Risk and Assurance team have performed reviews in this area, so not to duplicate coverage this has been removed from the internal audit plan 2017/18.
General Data Protection Regulation (GDPR) and Police Directive	An allocation of resource has been assigned to measure the organisation's readiness for the implementation of the GDPR and Police Directive in May 2018. High-levels of personal data are processed by the Force for operational purposes and the potential fines for non-compliance have increased significantly. This is an area of significant change and assurance is therefore required that the Force updated the procedures and policies and provided awareness training on the key changes to officers and staff and has therefore been included as part of the 2017/18 internal audit plan.
Data Quality	Data issues around the Niche crime recording software were highlighted during an audit in 2016/17, therefore this review will look the role of the Crime Registrar and how irregularities are identified and appropriate training provided to staff.

Area	Reason for inclusion or exclusion in the audit strategy
Procurement	Procurement over £50,000 is processed and managed through the Yorkshire and the Humber Regional Procurement Team. Our review of collaborative arrangements in 2016/17 identified the organisation receive sufficient assurance on the performance of the unit and the benefits being realised. However, procurement below the threshold is managed by the Force and as such we will provide assurance that value for money has been achieved and agreed procedures are being followed.
Cyber Crime	The recent HMIC PEEL efficiency 2016 inspection report highlighted the Force's investment in its cyber-crime unit as a strength. An allocation of days had been assigned in the 2017/18 plan, but this has been deferred to 2018/19 to reflect the outcome of the HMIC inspection.
Mobile Asset Utilisation and Deployment System (MAUDS)	An allocation had been assigned to review the realisation of MAUDS; however, this has been deferred to 2018/19 to allow for the benefits to be embedded.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in appendices A and B.

## 2.4 Working with other assurance providers

The Joint Independent Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit, and considering the coverage and outcomes of HMIC inspections to ensure that duplication is minimised and a suitable breadth of assurance is obtained.

## 3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Daniel Harris as Head of Internal Audit, supported by Angela Ward and Philip Church.

### 3.1 Fees

Our fee to deliver the 2017/18 plan is in line with the rates quoted within our tender submission.

### 3.2 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

### 3.3 Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## 4 JOINT INDEPENDENT AUDIT COMMITTEE REQUIREMENTS

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the Joint Independent Audit Committee satisfied that sufficient assurances are being received within our annual plan (as set out at Appendix A) to monitor the organisation's risk profile effectively?
- Does the strategy for internal audit (as set out at Appendix B) cover the organisation's key risks as they are recognised by the Joint Independent Audit Committee?
- Are the areas selected for coverage this coming year appropriate?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that the plan is reviewed by the Joint Independent Audit Committee, the Police and Crime Commissioner and the Chief Constable approve any amendments to this plan.



## APPENDIX A: INTERNAL AUDIT PLAN 2017-18

Audit	Objective of the review	Proposed timing	Audit sponsor	Proposed JIAC reporting
<b>Risk Based Assurance</b>				
Victims – Code of Compliance	<p><b>Risk – 6641:</b> Comprised ability to effectively deliver justice to victims of crime as a result of case file quality issues</p> <p><b>Risk – 6807:</b> Increase attrition rates at court due to insufficient resources to support victims and witnesses of control</p> <p>Our review will focus on providing assurance that the Force is complying with its statutory obligations under with the revised Victims – Code of Compliance issued in December 2013.</p>	June 2017	PCC and Chief Constable	September 2017
Data Quality	<p><b>Risk – 5400:</b> Standards of Data Reporting</p> <p>We will consider the internal arrangements of the Force for checking crime records on Niche by the Crime Registrar; including, the checks performed and training provided to ensure consistency in crime recording.</p> <p>We will assess if the most suitable checks are being performed or if validation is focussed on meeting HMIC requirements.</p>	June 2017	PCC and Chief Constable	September 2017
Exhibit Checks	<p><b>Risk – 7043:</b> Management and storage of exhibits and crime files</p> <p>Exhibits are recorded, stored and moved securely.</p>	November 2017	Chief Constable	March 2018
<b>Core Assurance</b>				
Risk Management Workshop	<p>To complement the Interim Chief Executive Officer’s review of the organisation’s governance structure, a workshop will be provided to the senior management team to assist in the development of the organisation’s risk management arrangements. The exact nature of the workshop will be developed in year to dovetail with the outcomes of the governance review.</p> <p><b>No formal report will be produced as part of this review.</b></p>	June 2017	PCC and Chief Constable	September 2017

Audit	Objective of the review	Proposed timing	Audit sponsor	Proposed JIAC reporting
Key Financial Controls	High-level review and continued assurance on core financial controls, such as journals and reconciliations.	October 2017	PCC and Chief Constable	December 2017
HR Recruitment	The Force is the process of phasing out the use of contractors by June 2017 due to its financial unsustainability and reduced continuity within departments. Our review will consider the recruitment and selection process of permanent staff to ensure this is efficient and suitably reactive to the organisation's needs.	June 2017	Chief Constable	September 2017
<b>Other internal audit activity</b>				
Integrated Offender Management	To review the arrangements put in place to meet these priorities including monitoring, action planning and reporting. We will also examine arrangements in place at other police clients and share any good practice.	November 2017	PCC and Chief Constable	March 2018
Complaints	To improve the independence of the complaints system, the Government has proposed to enable a greater role for directly elected Police and Crime Commissioners (PCCs). Of particular interest, the consultation proposes giving a PCC responsibility for key stages in the complaints system. We will there for provide assurance that complaints are managed and addressed in a timely manner.	November 2017	PCC	March 2018
Shift Patterns – Control Room	Due to a significant review of the control room shift patterns to ensure service demands are met , we will provide assurance the benefits identified as part of the initial review have been achieved and effectiveness of call-handling has been improved.	February 2018	Chief Constable	June 2018
Partnerships	In October 2014, the Commissioner approved the formal merger of six Community Safety Partnerships in North Yorkshire into one North Yorkshire Community Safety Partnership, supported by district based Local Delivery Teams, and to retain the Safer York Partnership.  The audit will consider whether the planned improvements and efficiencies have been achieved and the Community Safety Partnership provides for an effective and successful framework.	July 2017	PCC	September 2017

Audit	Objective of the review	Proposed timing	Audit sponsor	Proposed JIAC reporting
Automatic Number Plate Recognition (ANPR)	Benefits realisation audit to provide independent assurance that the original objectives of the project have been realised.	November 2017	Chief Constable	March 2018
General Data Protection Regulation (GDPR) and Police Directive	Due to the impending changes to the General Data Protection Regulation and the Police Directive which will come into force on 25 <sup>th</sup> May 2018. Our review will consider the organisation's approach to identifying the differences between current law and the GDPR / Police Directive to allow for gaps to be identified and practices to be embedded.	July 2017	PCC and Chief Constable	September 2017
Restorative Justice	To provide assurance that the initiatives in place around restorative justice are communicated internally within the Force and that the outcomes are being measured and evaluated.	October 2017	PCC and Chief Constable	December 2017
Procurement	Procurement over £50,000 is processed through the collaborative agreement between Humberside, South Yorkshire and West Yorkshire police and crime commissioners and forces. Our review will focus on expenditure below £50,000 and provide assurance for the identification, delivery and tracking of procurement savings.	February 2018	Chief Constable	June 2018
Follow Up of Previous Internal Audit	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.  We will perform six-monthly reviews to confirm actions closed on ARM are supported by appropriate evidence.	September 2017  January 2018	PCC and Chief Constable	December 2017  March 2018
Management	This will include: <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, the Joint Independent Audit Committee</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance provide</li> <li>• Preparation of the annual opinion</li> </ul>	Ongoing	-	-

## APPENDIX B: INTERNAL AUDIT STRATEGY 2017 – 2020

Proposed area for coverage	Internal audit coverage	2017/18	2018/19	2019/20
<b>Risk based assurance</b>				
Victims – Code of Compliance	<b>Risk – 6641:</b> Comprised ability to effectively deliver justice to victims of crime as a result of case file quality issues	✓		✓
	<b>Risk – 6807:</b> Increase attrition rates at court due to insufficient resources to support victims and witnesses of control			
IT Audit	<b>Risk – 6993:</b> Delivery ICT of ICT Change Programme		✓	
	<b>Risk – 7168:</b> Inability to implement the national digital first agenda due to insufficient ICT capacity			✓
Complaints	<b>Risk – 5716:</b> PSD changes			✓
Data Quality	<b>Risk – 5400:</b> Standards of Data Reporting	✓	✓	✓
Exhibits	<b>Risk – 7043:</b> Management and storage of exhibits and crime files	✓	✓	✓
Savings Assurance	<b>Risk – 5977:</b> Changes to the core grant distribution 2017/18		✓	
Change Programme - Culture	<b>Risk – 6052:</b> Cultural impact on organisational development			✓
Bail Restrictions – Effective Monitoring	<b>Risk – 6980:</b> Significant impact upon operational and supporting departments to respond and manage the effects of the changes to bail legalisation		✓	
<b>Core Assurance</b>				
Risk Management Workshop	Review of risk management processes to ensure that these remain appropriate to identify and manage strategic and significant operational risk, throughout the organisation.	✓	✓	✓
Governance	To consider different elements of governance each year to inform our annual governance opinion.		✓	✓
	For 2018/19, the governance review will consider the revised structure and application of delegated powers highlighted by the review performed by the Interim Chief Executive Officer.			
Commissioning	Failure to effectively engage partners communities and stakeholders.		✓	✓

Proposed area for coverage	Internal audit coverage	2017/18	2018/19	2019/20
Collaborations	Failure to effectively engage partners, communities and stakeholders.  In 2018/19, we will consider the Force's arrangements for fire and rescue.		✓	✓
Key Financial Controls	Annual audit to provide assurance over the operation of internal controls within the financial processes.	✓		✓
Human Resource Management	Human resource management will be reviewed on an annual basis. In 2017/18, we will review the recruitment and selection of staff.	✓	✓	✓
<b>Other Internal Audit Activity</b>				
Complaints	Failure to adequately service the public, especially in the face of competing budget demands.	✓		
Vetting processes	We will review the processes to ensure that all staff and contractors are subject to vetting to the appropriate level, and consider who the Force ensures that this is completed promptly.			✓
Shift Patterns – Control Room	Following the in-house review of shift patterns it seems sensible to include an allocation to review the effectiveness and efficiencies of the review.	✓		
Integrated Offender Management	Our review will review the design of, and compliance with, the Integrated Offender Management framework.	✓	✓	
Automatic Number Plate Recognition (ANPR)	Benefits realisation audit to provide independent assurance that the original objectives of the project have been realised.	✓		
General Data Protection Regulation (GDPR) and Police Directive	Due to the impending changes to the General Data Protection Regulation and the Police Directive. We will review the organisation's readiness for the changes.	✓		
Restorative Justice	A review of the vision and strategy for restorative justice.	✓		
Grants	With grants being issued by the PCC, including the Commissioner Community Fund, there is need to provide assurance that funds awarded support the achievement of the Police and Crime Plan and have been used in accordance with the contract particulars.			✓

Proposed area for coverage	Internal audit coverage	2017/18	2018/19	2019/20
Partnerships	<p>In October 2014, the Commissioner approved the formal merger of six Community Safety Partnerships in North Yorkshire into one North Yorkshire Community Safety Partnership, supported by district based Local Delivery Teams, and to retain the Safer York Partnership.</p> <p>The audit will consider whether the planned improvements and efficiencies have been achieved and the Community Safety Partnership provides for an effective and successful framework.</p>	✓		
Procurement	Our review will cover expenditure that has not been processed through the Regional Procurement Team and provide assurance appropriate quotations have been obtained to demonstrate value for money has been achieved.	✓		
Cyber Crime	To consider how the organisation progressed with the areas highlighted as part of the relevant HMIC inspection.		✓	
Mobile Asset Utilisation and Deployment System (MAUDS)	Benefits realisation audit to provide independent assurance that the original objectives of the project have been realised.		✓	
Police Innovation Fund (PIF)	To provide funds have been spent in the accordance with the PIF application, returns have been made and objectives achieved.		✓	
Estates Strategy	To provide assurance that the planned benefits including the ongoing revenue savings from the strategy are realised.		✓	
Follow Up of Previous Internal Audit Recommendations	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	✓	✓	✓
Management	<p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, the Joint Independent Audit Committee</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinion</li> </ul>	✓	✓	✓

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Police and Crime Commissioner for North Yorkshire and Chief Constable of North Yorkshire. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Joint Independent Audit Committee.

The internal audit service is provided by RSM Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. An overview of our client care standards are included at Appendix D of the internal audit strategy plan for 2017 – 2020.

The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of internal auditing
- Code of Ethics; and
- The Standards

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.

## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Police and Crime Commissioner and to the Chief Executive.

The Head of Internal Audit has unrestricted access to the Chair of the Joint Independent Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Police and Crime Commissioner or the Chief Constable. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Joint Independent Audit Committee. The nature of the disclosure will depend upon the potential impairment and it is

important that our role does not appear to be compromised in reporting the matter to the Joint Independent Audit Committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans which align to the corporate objectives. The plan will be submitted to the Joint Independent Audit Committee for recommendation to the Police and Crime Commissioner and the Chief Constable for approval each year, before work commences on delivery of that plan.
- Implement the audit plan as approved, including any additional reviews requested by management and the Joint Independent Audit Committee.
- Ensure the internal audit team consists of professional internal audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements and agree corrective action with management based on an acceptable and practicable timeframe.
- Undertake action tracking reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.

Liaise with the external auditor and other relevant assurance providers for the purpose of providing optimal assurance to the organisation

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Joint Independent Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Head of Internal Audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal



## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment, and then issued as a final report to management. Copies will also be provided to the Joint Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The Head of Internal Audit will issue progress reports to the Joint Audit Committee on a quarterly basis summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the Executive Board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Executive Board to inform the organisation's annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

## Fraud

The organisation recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Independent Audit Committee recognises that internal audit is not responsible for identifying fraud; however, internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## Approval of the internal audit charter

By recommending the annual plan to the Police and Commissioner and the Chief Constable for approval, the Joint Audit Committee is also approving the internal audit charter.

## APPENDIX D: OUR CLIENT CARE STANDARDS

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date
- The lead auditor to contact the client to confirm logistical arrangements two weeks before the agreed start date.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Two weeks after a debrief meeting a draft report will be issued by RSM to the agreed distribution list.
- Management responses to the draft report should be submitted to RSM.
- Within three days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

# FOR FURTHER INFORMATION CONTACT

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