



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

Follow Up of Previous Internal Audit and HMIC Recommendations

FINAL

Internal Audit Follow Up Report: 13.16/17

17 February 2017

This report is solely for the use of the persons to whom it is addressed.
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.



CONTENTS

1 Executive summary	2
2 Findings and Management Actions	4
Appendix A: Definitions for Progress Made	5
Appendix B: Scope	6
Appendix C: Actions completed	7
For further information contact	9

Debrief held	N/A	Internal Audit team	Dan Harris, Head of Internal Audit
Draft report issued	3 February 2017		Angela Ward, Senior Manager
Revised draft issued			Philip Church, Client Manager
Responses received	17 February 2017		Eddie Ndhlovu, Senior Auditor
			Dulcie Hakin, Auditor
Final report issued	17 February 2017	Client sponsor	Lesley Whitehouse, Service Review Manager
		Distribution	Lesley Whitehouse, Service Review Manager

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made.

Recommendations for improvements should be assessed by you for their full impact before they are implemented. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Therefore, the most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the risk management, governance and control processes reviewed within this assignment. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

This report is solely for the use of the persons to whom it is addressed and for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. 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 and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to our Client on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

1 EXECUTIVE SUMMARY

1.1 Introduction

We have undertaken a follow up audit of all recommendations that were categorised as either fundamental or significant and had been closed by the relevant action manager on the Action Risk Management system (ARM) between July 2016 to November 2016. In addition, we dip sampled a selection of HMIC inspection actions that had been closed during the same period. The audits considered as part of the follow up review were:

- Cyber Crime- Achievement of PIF Submission (Internal Audit)
- Risk Maturity (Internal Audit)
- Governance (Internal Audit)
- Rape and Serious Sexual Offences –(RASSO) cases (HMIC)
- Mobile Phones (HMIC)
- Mandatory Welfare Requirements (HMIC)
- Violent Offenders at MAPPA Level 2 (HMIC)
- Child Sexual Exploitation - CSE – Inspection (HMIC)
- Domestic abuse (HMIC)

The 18 management actions considered in this review comprised of two 'significant', five uncategorised and 11 HMIC actions. The focus of this review was to provide assurance that actions previously made have been adequately implemented. For actions categorised as 'merits attention' we have accepted management's assurance regarding their implementation. In addition, our testing of HMIC actions has been performed on a dip sample basis.

1.2 Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion **Police and Crime Commissioner for North Yorkshire and Chief Constable of North Yorkshire** has demonstrated **good progress** in implementing agreed management actions.

1.3 Action Tracking

Action tracking enhances an organisation's risk management and governance processes. It provides management with a method to record the implementation status of actions made by assurance providers, whilst allowing the Joint Independent Audit Committee to monitor actions taken by management.

Action tracking is undertaken at the Police and Crime Commissioner for North Yorkshire and Chief Constable of North Yorkshire and reported to the Joint Corporate Risk Group (JCRG). We have confirmed the information reported to JCRG as accurate.

NOT PROTECTIVELY MARKED

1.3 Progress on Actions

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmation as completed or no longer necessary (1)+(4)
Cyber Crime- Achievement of PIF Submission	1	1	-	-	-	1
Risk Maturity	5	5	-	-	-	5
Governance	1	1	-	-	-	1
RASSO cases	3	3	-	-	-	3
Mobile Phones	1	1	-	-	-	1
Mandatory Welfare Requirements	2	2	-	-	-	2
Violent Offenders at MAPPA Level 2	1	1	-	-	-	1
Child Sexual Exploitation - CSE - Inspection	1	1	-	-	-	1
Domestic abuse	3	3	-	-	-	3
	18 (100%)	18 (100%)	- (0%)	- (0%)	- (0%)	18 (100%)

Implementation status by management action priority	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Confirmation as completed or no longer necessary (1)+(4)
Significant	2	2	-	-	-	2
Uncategorised	5	5	-	-	-	5
HMIC Report	11	11	-	-	-	11

NOT PROTECTIVELY MARKED

2 FINDINGS AND MANAGEMENT ACTIONS

This report has been prepared by exception. Therefore, we have included only those actions graded as 2 and 3. Each action followed up has been categorised in line with the following:

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.

Ref	Management action	Original date/ Priority	Status reported to Joint Corporate Risk Group	Audit findings	Current status	Updated management actions
-----	-------------------	----------------------------	--	----------------	----------------	----------------------------

No additional findings have been raised as part of this review.

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and not does not reflect an opinion on the entire control environment

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high actions	Consideration of medium actions	Consideration of low actions
Good	75%	None outstanding	None outstanding	All low actions outstanding are in the process of being implemented
Reasonable	51 – 75%	None outstanding	75% of medium actions made are in the process of being implemented	75% of low actions made are in the process of being implemented
Little	30 – 50	All high actions outstanding are in the process of being implemented	50% of medium actions made are in the process of being implemented	50% of low actions made are in the process of being implemented
Poor	< 30%	Unsatisfactory progress has been made to implement high actions	Unsatisfactory progress has been made to implement medium actions	Unsatisfactory progress has been made to implement low actions

NOT PROTECTIVELY MARKED

APPENDIX B: SCOPE

Scope of the review

- Internal Audit undertook a review of all internal audit recommendations classified as 'fundamental' or 'significant' which had been closed on ARM.
- Internal Audit also dip sampled recommendations associated with HMIC inspections closed on ARM classified as 'red' or 'amber'.

We reviewed closed actions on ARM between periods 1 July 2016 to 16 November 2016 prior to our audit visit in January 2017.

Limitations to the scope of the audit assignment

- The review only covered audit recommendations previously made, and we did not review the whole control framework of the areas listed above. Therefore, we cannot provide assurance on the entire risk and control framework.
- We only considered closed amber / red risks and did not consider green rated risks.
- Testing on HMIC recommendations was limited to non-technical areas.
- We did not consider merits attention recommendations.
- We ascertained the status of recommendations through discussion with management and review of the recommendation tracking.
- Where the indication is that recommendations have been implemented, we undertook limited testing to confirm this.
- Where testing has been undertaken, our samples were selected over the period since actions were implemented or controls enhanced.
- Our work does not provide any guarantee or absolute assurance against material and/or other errors, loss or fraud.

NOT PROTECTIVELY MARKED

APPENDIX C: ACTIONS COMPLETED

From the testing conducted during this review we have found the following actions to have been fully implemented and are now closed:

Assignment title	Management action
Cyber Crime- Achievement of PIF Submission	In future any changes to objectives / or if it is identified that they will not be achieved they will be reported back to the Police and Crime Commissioner and North Yorkshire Police with the justification why they cannot be achieved.
Governance	Authors will ensure realistic targets are in place and considered as part of the forward planning process. Submissions after the deadline, unless urgent, will be rejected. The Governance and Delivery Manager will discuss with the compliance officers to identify, where possible, a nominated responsible officer who will provide support and assistance with compliance checks as and when required. Delegation will be based on value / risk associated with the decision.
Risk Maturity	Key existing controls identified for new risks presented at the JCRG will be documented on ARM along with activities to reduce likelihood and impact.
Risk Maturity	Gap analysis or trends of non-compliance will be reported to JCRG on an exception basis. These will feature as part of the regular Strategic Risk Register report.
Risk Maturity	When actions are implemented, a review will take place to assess whether the implemented actions have affected the current risk as intended. If so, the current risk rating will be reduced. If the action has not reduced the current risk rating as intended, further actions will be identified and documented or risk tolerance rationale recorded.
Risk Maturity	Where the current risk rating is assessed as matching the residual risk rating, an assessment will be made by the organisation as to whether the risk can be tolerated.
Risk Maturity	Sources of assurance identified on the Future External and Internal Inspection Activity schedule will be linked to the organisation strategic priorities to identify whether appropriate assurance is in place across the organisation. This may be done as part of the business planning process.
RASSO cases	Response ID 15366 Create a robust mechanism for joint partnership (Police & CPS) monitoring of RASSO cases.
RASSO cases	Response ID 15367 Improve RASSO NYP case file quality standards minimise delays in CPS charging decisions
RASSO cases	Response ID15540 Monitor and improve timeliness of case reviews and

NOT PROTECTIVELY MARKED

	charging decisions with the CPS.
Mobile Phones	By 1 September 2015, all forces should have in place, and thereafter implement to the greatest extent reasonably practicable, a sufficient and costed plan to progress the development of mobile technology.
Mandatory Welfare Requirements	Response ID 15498 Ensure all officers/staff in the Protecting Vulnerable Persons (PVP) Unit are informed of the welfare mandatory referral process, and understand its application.
Mandatory Welfare Requirements	Response ID 15500 Conduct an urgent review to ensure all individuals who require to have a mandatory welfare referral, have received one in the last 12 months. Rectify any anomalies immediately. (HMIC)
Violent Offenders at MAPPA Level 2	All violent offenders managed at MAPPA level 2 and 3 are allocated a named police offender manager.
Child Sexual Exploitation - CSE - Inspection	Gather information and report on outcomes of police involvement (best practice/lessons learnt) to ensure managers / staff are aware of the impact of their actions on vulnerable children.
Domestic Abuse	Undertake a clear and specific assessment of NYPs progress in respect of domestic abuse, potentially through peer review, which should include reference to the points raised in the report.
Domestic Abuse	Forces should assess the available evidence to evaluate the innovative practice pre implementation, ensure safety planning is built into any new practice, and that an evaluation of the practice takes place post implementation.
Domestic Abuse	MARAC was evaluated by Saving Lives in 2014/15. Making Safe Scheme is widely seen as best practice, therefore no further work is needed regarding Safety Planning. Op Encompass focuses on DA in Children and linking with Schools and has been adopted nationally

NOT PROTECTIVELY MARKED

FOR FURTHER INFORMATION CONTACT

Dan Harris, Head of Internal Audit

Tel: 07792 948767

Daniel.Harris@rsmuk.com

Angela Ward, Senior Manager

Tel: 07966 091471

Angela.Ward@rsmuk.com

Philip Church, Client Manager

Tel: 07528 970082

Philip.Church@rsmuk.com