



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

Internal Audit Progress Report

Joint Independent Audit Committee

19 September 2017

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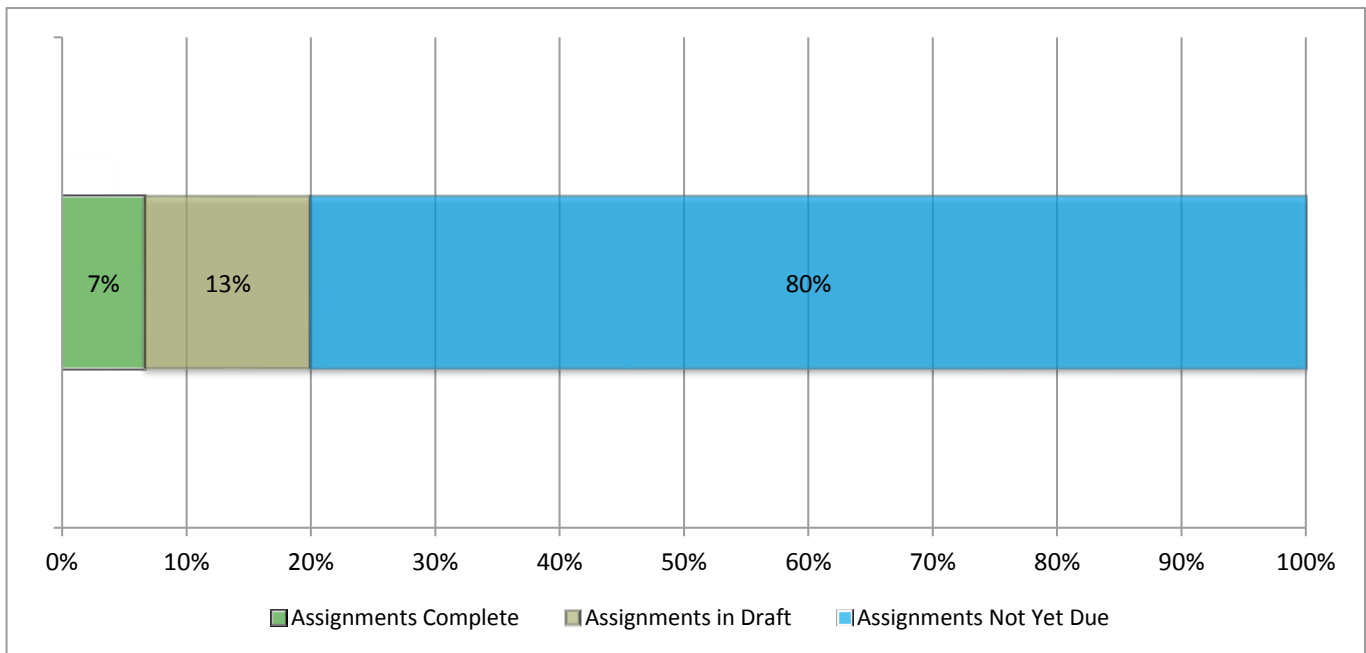
We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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 INTRODUCTION

The internal audit plan for 2017 / 2018 was approved by the Joint Independent Audit Committee on 21st March 2017.

The table below provides a summary update on progress against the 2017 / 2018 plan.



2 REPORTS CONSIDERED AT THIS JOINT INDEPENDENT AUDIT COMMITTEE

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

We have finalised one report since the previous meeting and this is detailed in the table below. We have also issued two further reports in draft and we are awaiting management responses before these reports are finalised. The fieldwork for the follow up report has also been completed and a draft report will be issued shortly.

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Community Safety Partnership Funding	Final		0	2	1

2.1 Impact of findings to date

The Joint Independent Audit Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Joint Independent Audit Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion. To date we have not issued any final reports with negative assurance opinions and therefore based on our work undertaken to date we anticipate issuing an unqualified opinion.

3 LOOKING AHEAD 2017/2018

Assignment area	Status	Target Joint Independent Audit Committee
Victims – Code of Compliance	Draft report issued on 9 th August	September 2017
Human Resources: Recruitment	Draft report issued on 9 th August	September 2017
Risk Management Workshop	Workshop scheduled to take place on 19 th September	No formal report will be produced
Follow Up of Previous Internal Audit Recommendations	Fieldwork has been completed, draft report to be issued shortly.	December 2017
Restorative Justice	Fieldwork scheduled for week commencing 2 nd October	December 2017
Exhibit Checks	Fieldwork scheduled for week commencing 2 nd October	December 2017
General Data Protection Regulation (GDPR) and Police Directive	Fieldwork scheduled for week commencing 6 th November	March 2018
Integrated Offender Management	Fieldwork scheduled for week commencing 13 th November	March 2018
Key Financial Controls	Fieldwork scheduled for week commencing 20 th November	March 2018
Data Quality	Fieldwork scheduled for week commencing 20 th November	March 2018
Complaints	Fieldwork scheduled for week commencing 27 th November	March 2018
Follow Up of Previous Internal Audit Recommendations	Fieldwork scheduled for week commencing 8 th January	June 2018
Shift Patterns – Control Room	Fieldwork scheduled for week commencing 5 th February	June 2018
Procurement	Fieldwork scheduled for week commencing 5 th February	June 2018
Automatic Number Plate Recognition (ANPR)	To be confirmed with the Force's executive lead for this area	June 2018

4 OTHER MATTERS

4.1 Key performance indicators (KPIs)

Delivery	Quality		Quality	Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 working days	8 working days (average)	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	As and when required
			% of staff with CCAB/CMIIA qualifications	>50%	66% ytd
Final report issued within 3 working days of management response	3 working days	1 working day (average)	Turnover rate of staff	<10%	No staff turnover in 2017 / 2018
Audit reports presented to the agreed Joint Independent Audit Committee meetings	Yes	No ¹	Response time for all general enquiries for assistance	2 working days	2 working days
% of High & Medium recommendations followed up	100%	100%	Response for emergencies and potential fraud	1 working days	N/A

Note

¹ The internal audit timetable has been revised following the review of the Joint Independent Audit Committee Terms of Reference.

Victims - Code of Compliance and Human Resources: Recruitment audits have been issued in draft on 9th August 2017 and were due to be presented to the Joint Independent Audit Committee in September. We are still awaiting management responses to these audits before they can be finalised.

FOR FURTHER INFORMATION CONTACT

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