



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

Internal Audit Progress Report

**Joint Independent Audit Committee - 20 March
2018**

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 Introduction..... | 2 |
| 2 Reports considered at this Joint independent Audit Committee | 3 |
| 3 Looking ahead 2017/2018..... | 5 |
| 4 Other matters | 6 |
| Appendix A: Internal audit assignments completed to date | 7 |
| For further information contact | 8 |

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. Management actions 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. 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 you 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.

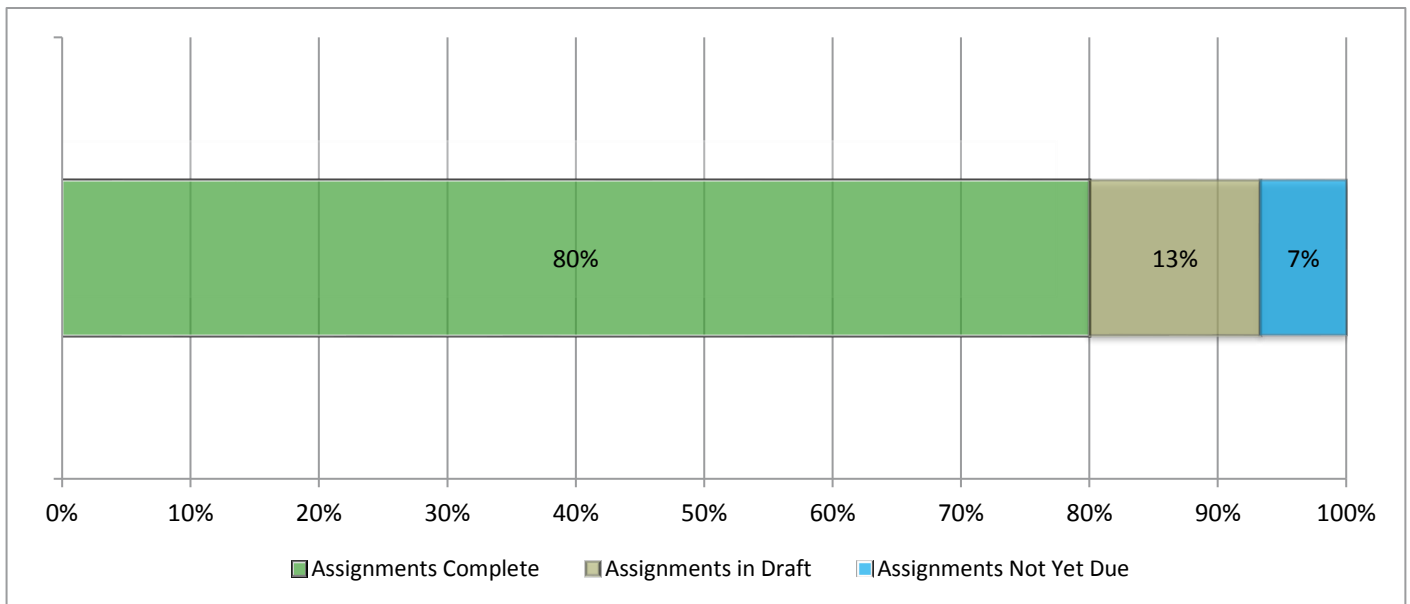
We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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 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 seven reports since the previous meeting and this is detailed in the table below:

| Assignments | Status | Opinion issued | Actions agreed | | |
|--|--------|--|-------------------------------------|---|---|
| | | | L | M | H |
| Integrated Offender Management | Final | | 0 | 2 | 1 |
| Follow Up of Previous Internal Audit Recommendations – Visit Two | Final | Good progress | 0 | 1 | 0 |
| General Data Protection Regulation (GDPR) Governance | Final | We do not provide a formal opinion, or categorise our management actions, on our GDPR Governance reviews as all actions need to be completed by 25 th May 2018. | 11 uncategorised management actions | | |
| Key Financial Controls: Fixed Assets | Final | | 1 | 0 | 0 |
| Automatic Number Plate Recognition (ANPR) | Final | | 2 | 3 | 0 |
| Procurement | Final | | 1 | 0 | 0 |
| Data Quality | Final | | 1 | 3 | 1 |

2.1 Impact of findings to date

The Joint Independent Audit Committee (JIAC) should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the JIAC 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.

We have issued a total of three final reports with partial assurance opinions. Whilst these issues will all inform and impact our year end opinions, we anticipate issuing positive year end opinions for both the Chief Constable and Police and Crime Commissioner.

3 LOOKING AHEAD 2017/2018

| Assignment area | Status | JIAC |
|----------------------------------|---|----------|
| Restorative Justice | Draft report issued on 20 th February 2018 | May 2018 |
| Shift Patterns – Control Room | Draft report issued on 6 th March 2018 | May 2018 |
| Collaborations – Fire and Rescue | Fieldwork scheduled to take place week commencing 19 th March 2018 | May 2018 |

4 OTHER MATTERS

4.1 Changes to the audit plan

There has been one change to the audit plan, please see below for details:

| Audit | Reason for change |
|------------|--|
| 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). As the legislation has not passed, the complaints allocation for 2017 / 2018 has been utilised to review collaborative workings with the Fire and Rescue Service. |

4.2 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 | 5 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 (average) |
| High and Medium recommendations followed up | Yes | Yes | Response for emergencies and potential fraud | 1 working day | N/A |

Note

¹ The KFC and Integrated Offender Management reports were proposed to be presented at the December JIAC; however, management requested these audits to be re-scheduled. The reports will be presented to the March JIAC.

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Reports previously seen by the JIAC and included for information purposes only:

| Assignment | Opinion issued | Actions agreed | | |
|--|--|----------------|---|---|
| | | L | M | H |
| Community Safety Partnership Funding | <p>The diagram shows a horizontal scale from - to + with four circles: No assurance, Partial assurance, Reasonable assurance (highlighted in yellow), and Substantial assurance.</p> | 0 | 2 | 1 |
| Follow of Previous Internal Audit Recommendation – Visit One | Good progress | 0 | 1 | 0 |
| Human Resources – Recruitment | <p>The diagram shows a horizontal scale from - to + with four circles: No assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance.</p> | 0 | 5 | 1 |
| Exhibits: Seizure, Storage and Disposal of Controlled Drugs | <p>The diagram shows a horizontal scale from - to + with four circles: No assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance.</p> | 2 | 0 | 2 |
| Code of Practice – Victims of Crime | <p>The diagram shows a horizontal scale from - to + with four circles: No assurance, Partial assurance, Reasonable assurance (highlighted in yellow), and Substantial assurance.</p> | 3 | 3 | 0 |

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