



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

**Follow Up of Previous Internal Audit Recommendations - Visit 2**

**REVISED FINAL**

**Internal Audit Follow Up Report 7.17/18**

**22 February 2018**

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|                             |                  |                            |                                                                                                                                  |
|-----------------------------|------------------|----------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>Debrief held</b>         | 2 January 2018   | <b>Internal audit team</b> | Dan Harris, Head of Internal Audit<br>Angela Ward, Senior Manager<br>Philip Church, Client Manager<br>Dulcie Hakin, Lead Auditor |
| <b>Draft report issued</b>  | 16 January 2018  |                            |                                                                                                                                  |
| <b>Responses received</b>   | 2 February 2018  |                            |                                                                                                                                  |
| <b>Final report issued</b>  | 5 February 2018  | <b>Client sponsor</b>      | Acting Chief Executive Officer<br>Deputy Chief Constable<br>Service Review Manager                                               |
| <b>Revised final issued</b> | 22 February 2018 | <b>Distribution</b>        | Acting Chief Executive Officer<br>Deputy Chief Constable<br>Service Review Manager                                               |

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# 1 EXECUTIVE SUMMARY

## 1.1 Introduction

As part of the approved internal audit periodic plan for 2017/2018 we have undertaken a review to follow up progress made by you to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- Commissioning
- Mobile Phone Examination
- Governance - Structure, Reporting, Challenge and Decision Making
- Community Safety Partnership Funding
- Follow Up of Previous Internal Audit and HMIC Recommendations

The 10 management actions considered in this review comprised of one high, six medium and three significant priority actions. The focus of this review was to provide assurance that all actions previously made have been adequately implemented. For actions categorised as low or merits attention we have accepted management's assurance regarding their implementation.

## 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 **The Police and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire** has demonstrated **good progress** in implementing agreed management actions.

We have raised one new management actions; further details are in section two of this report.

## 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 Audit Committee to monitor actions taken by management.

Action tracking is undertaken at the Police and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire and reported to the Joint Independent Audit Committee (JIAC) by exception via an Internal Audit Recommendations Tracker, which shows how many recommendations are completed and outstanding for each internal audit.

We confirmed for the Governance audit and the previous Follow Up audit the tracker was correct for the recommendations that we followed up.

All actions from the Commissioning audit had been completed on the tracker, however our audit found that one of these actions was ongoing.

The Internal Audit Recommendation Tracker did not detail actions from the Mobile Phone Examination audit or the Community Safety Partnership audit.

## 1.4 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)  | Completed or no longer necessary (1)+(4) |
| Commissioning                                                 | 3                        | 2                            | 1                          | 0                   | 0               | 2                                        |
| Mobile Phone Examination                                      | 3                        | 1                            | 0                          | 0                   | 2               | 3                                        |
| Governance                                                    | 1                        | 1                            | 0                          | 0                   | 0               | 1                                        |
| Community Safety Partnership                                  | 2                        | 2                            | 0                          | 0                   | 0               | 2                                        |
| Follow Up of Previous Internal Audit and HMIC Recommendations | 1                        | 1                            | 0                          | 0                   | 0               | 1                                        |
| <b>Totals</b>                                                 | <b>10</b><br>100%        | <b>7</b><br>70%              | <b>1</b><br>10%            | <b>0</b><br>0%      | <b>2</b><br>20% | <b>9</b><br>90%                          |

| Implementation status by management action priority | Number of actions agreed | Status of management actions |                            |                     |                |                                          |
|-----------------------------------------------------|--------------------------|------------------------------|----------------------------|---------------------|----------------|------------------------------------------|
|                                                     |                          | Implemented (1)              | Implementation ongoing (2) | Not implemented (3) | Superseded (4) | Completed or no longer necessary (1)+(4) |
| Medium                                              | 6                        | 5                            | 1                          | 0                   | 0              | 5                                        |
| Significant                                         | 3                        | 1                            | 0                          | 0                   | 2              | 3                                        |
| High                                                | 1                        | 1                            | 0                          | 0                   | 0              | 1                                        |
| <b>Totals</b>                                       | <b>10</b>                | <b>7</b>                     | <b>1</b>                   | <b>0</b>            | <b>2</b>       | <b>9</b>                                 |

## 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.  |
| 5      | The action is not yet due.                                   |

| Commissioning |                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                |                                                                                                                                                                                                                                                                                                 |
|---------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ref           | Management action                                                                                                     | Audit finding                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Current status | Management Action                                                                                                                                                                                                                                                                               |
| 1             | Understand utilisation and capacity of team to ensure evidence based recruitment and performance management of staff. | <p>Discussions with the Commissioning and Partnerships Manager found that the In-House Supporting Victims Team installed a new telephone system in September 2017 which has the ability to monitor call times, however since the installation of the new phone system the Team has not had the facilities or resources to monitor the data the system can collect.</p> <p>The corresponding software that enables monitoring of calls by the Team Leaders and Service Delivery Manager (SDM) has not been installed correctly on desktops. This has been followed up with the IT Communications Team. The Team have now been assured the associated software and training will be delivered by end February 2018 but likely that effective analysis will not be complete until end June 2018.</p> <p>A new Team Leader was appointed in October 2017 and has been undergoing training since then. Once they are settled into their role, the team will have resources to start analysing the data that the new telephone system can produce, so that the team can be performance managed and resources within the team can be managed more effectively.</p> | 2              | <p>Analyse data collected by the new telephone system to performance manage staff and resources.</p> <p><b>Responsible officer:</b></p> <p>Commissioning and Partnerships Manager</p> <p><b>Priority:</b></p> <p>Medium</p> <p><b>Implementation date:</b></p> <p>30<sup>th</sup> June 2018</p> |

| Risk Exposure                                                                        |             |              | Root causes                                |            |        |
|--------------------------------------------------------------------------------------|-------------|--------------|--------------------------------------------|------------|--------|
| Operational risk as the utilisation and capacity of the team is not known in detail. |             |              | Limited analysis of utilisation vs demand. |            |        |
| Probability                                                                          | Financial   | Reputational | Operational                                | Legal      | Rating |
| Probable                                                                             | Significant | Negligible   | Negligible                                 | Negligible | 3:13   |

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## 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 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 percent                                | None outstanding                                                     | None outstanding                                                          | All low actions outstanding are in the process of being implemented    |
| Reasonable                       | 51 – 75 percent                             | None outstanding                                                     | 75 percent of medium actions made are in the process of being implemented | 75 percent of low actions made are in the process of being implemented |
| Little                           | 30 – 50 percent                             | All high actions outstanding are in the process of being implemented | 50 percent of medium actions made are in the process of being implemented | 50 percent of low actions made are in the process of being implemented |
| Poor                             | < 30 percent                                | 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         |

# APPENDIX B: SCOPE

## Scope of the review

The internal audit assignment has been scoped to provide assurance on how Police and Crime Commissioner for North Yorkshire manages the following objective:

### Objective of the area under review

We will confirm the actions closed on ARM are supported by appropriate evidence to reflect what has been reported to management and the Joint Independent Audit Committee.

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When planning the audit, the following areas for consideration and limitations were agreed:

#### Areas for consideration:

- Internal Audit have undertaken a review of agreed high and medium priority management actions which had been closed on ARM.
- We also considered recommendations classified as 'fundamental' or 'significant' raised by the previous internal auditors which have been closed on ARM.
- We have reviewed closed actions on ARM two weeks prior to our audit visit in January 2018.

#### Limitations to the scope of the audit assignment:

- The review only covered audit recommendations previously made, and we have not reviewed the whole control framework of the areas listed above. Therefore, we have not provided assurance on the entire risk and control framework.
- We have only considered closed high and medium priority management actions and closed fundamental and significant recommendations.
- We have ascertained the status of recommendations through discussion with management and review of the recommendation tracking.
- We have not considered HMIC recommendations.
- Where testing was 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 errors, loss or fraud.



## 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 actions                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Commissioning                                                    | Obtain copies of the providers employees DBS vetting and CAADA qualifications.                                                                                                                                                                                                                                                                                                                                                                  |
| Commissioning                                                    | Obtain copies of provider's insurance certificates.                                                                                                                                                                                                                                                                                                                                                                                             |
| Mobile Phone Examination                                         | Assessment should be undertaken of the current resourcing requirements of the District Investigation Hubs, reviewing where training updates may be required and where the training of new examiners may be necessary.                                                                                                                                                                                                                           |
| Governance - Structure, Reporting, Challenge and Decision Making | The PCC, Chief Constable and the Chair of the Independent Audit Committee will continue in their efforts to recruit additional members to the Joint Independent Audit Committee.                                                                                                                                                                                                                                                                |
| Community Safety Partnership Funding                             | <p>The Commissioning and Partnership Services department will ensure that all contracts and SLAs are signed in a timely manner.</p> <p>The signing of Community Safety related contracts will now be delegated to the Head of Commissioning and Partnership Services up to £250,000. Those above £250,000 still require sign off by the PCC's CEO and will be progressed on a monthly basis as required as part of JN one to ones with CEO.</p> |
| Community Safety Partnership Funding                             | <p>The department will:</p> <ul style="list-style-type: none"> <li>Review all the grants to ensure that a grant return has been received with a view to take action against any outstanding ones.</li> <li>Ensure grant returns are monitored / returned on a regular basis.</li> <li>Review receipts and evidence of expenditure on a sample basis every year</li> </ul>                                                                       |
| Follow Up of Previous Internal Audit and HMIC Recommendations    | The Force will review the decision of the College of Policing and the forthcoming HMIC inspection to assess the training requirements of staff.                                                                                                                                                                                                                                                                                                 |

## APPENDIX D: ACTIONS SUPERSEDED

The table below lists the management actions that were not yet due during the time of this follow up audit assignment being carried out:

| Assignment title         | Management action                                                                                                                                                                              | Superseded reason                                                                                                                                                                                                                       |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mobile Phone Examination | The Mobile Phone Unit should undertake regular dip sampling of District level examinations, focussing on the types of crime reviewed and the appropriateness of the District undertaking them. | The process for examining mobile phones has now changed, previously mobile phone examinations could only be carried out by the mobile phone unit, with examinations being carried out at a district level in exceptional circumstances. |
| Mobile Phone Examination | Policy should include exceptional circumstances whereby the Districts can review more serious crimes when the MPU is not available.                                                            | Now mobile phone examinations can be carried out at a district level, except where there are images of indecent exposure.<br><br>We confirmed this had been updated in the Digital Forensic Unit Quality Manual.                        |

## FOR FURTHER INFORMATION CONTACT

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