



Joint Independent Audit Committee

24<sup>th</sup> May 2018

Internal Audit Recommendations Tracker

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
Data Quality	Partial assurance	March 2018	High 1 Med 3 Low 1	High 1 Med Low 1	High 0 Med 3 Low 0		No Exceptions
Procurement	Substantial assurance	March 2018	High 0 Med 0 Low 1	Low	Low 1		No Exceptions
Key Financial Controls Fixed Assets 2017/18	Substantial assurance	March 2018	High 0 Med 1 Low 0 Suggestions 3	Med 1 Suggestions 3	Med 0		Audit closed
ANPR	Reasonable assurance	March 2018	High 0 Med 3 Low 2	Med Low	Med 3 Low 2	Recs 1,2,3,4,5&7 due 30.04.18 & 31.05.18	Exception Report

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
						Now all extended to 31.07.18	Recommendation carried forward. Rationale captured in the endnotes <sup>i</sup>
Integrated Officer Management	Partial assurance	March 2018	High 1 Med 2 Low 0	High Med	High 1 Med 2		No Exceptions
General Data Protection Regulation (GDPR) and Police Directive Governance	No opinion for this audit all to be completed by 25.05.18	March 2018	Suggestions 11				No Exceptions
Follow Up Visit 2	Assurance not given for Follow Ups	March 2018	High 0 Med 1 Low 0	Med 0	Med 1		No Exceptions
Exhibits: Seizure, Storage and Disposal of Controlled Drugs OFFICIAL SENSITIVE	Partial assurance	December 2017	High 2 Med 0 Low 2	High 1 Low 2	High 1	Rec 3 was due 31.01.18 carried forward to 30.04.18 Now extended to 31.07.18	Recommendation carried forward. As report was a confidential item, the rationale is contained in a discrete confidential paper.
Human Resources Recruitment	Partial assurance	December 2017	High 1 Med 5 Low 0	High Med 1 Low	High 1 Med 4 Low 0		No Exceptions

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
Code of Practice – Victims Of Crime	Reasonable assurance	December 2017	High 0 Med 3 Low 3	Med 0 Low 0	Med 3 Low 3	Rec 1 was due 31.03.18 carried forward to 31.12.18	Exception Report  Recommendation carried forward. Rationale captured in the endnotes <sup>ii</sup>
Seized Cash Spot Check	Reasonable assurance	December 2016	High 0 Med 3 Low 0	Med 1	Med 2		No Exceptions
HR Training	Reasonable assurance	September 2016	High 0 Med 3 Low 0	Med 2	Med 1	Rec 1 was due 27.02.18 carried forward to 30.04.18	No update available at the time of publication of this report.
Internal Audit Follow up 2. 16/17	Opinion not issued for follow ups	September 2016	High 0 Med 6 Low 0	Med 5	Med 1	Rec 3 was due 31.03.17 carried forward to 30.06.18	Exception Report  Recommendation carried forward. Rationale captured in the endnotes <sup>iii</sup>
Payroll & Expenses	Substantial assurance	June 2016	High 0 Med 1 Low 4	Low 4	Med 1	Rec 5 was due 30.09.16 carried forward to 30.09.18	Exception Report  Recommendation carried forward. Rationale captured in the endnotes <sup>iv</sup>

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## **i Automatic Number Plate Recognition**

Presented to JIAC March 2018

Recommendation 1, 2, 3, 4, 5 and 7 carried forward

Risk Exposure Recommendation 1 and 7:

Risk of bid documentation not being completed or authorised correctly and ANPR devices being used that are not achieving their expected performance.

Management Action:

A single spreadsheet will be implemented to provide an audit trail for all the Force's ANPR devices.

This spreadsheet will include details such as the location of the device, re-deployment date, review date, date the bid was submitted and approved, if the bid was submitted outside of ANPR Camera meetings and links to any relevant documentation.

Risk Exposure Recommendation 2:

Privacy risks may not be identified there solutions will not be put in place.

Management Action :

The overarching IPA document will be reviewed to ensure it is up-to-date and it will be signed off appropriately.

Risk Exposure Recommendation 3:

Risk the Force is not complying with National ANPR Standards.

Relevant stakeholders are not being consulted with and expectations of individual privacy are not being considered for ANPR infrastructure.

Management Action:

An individual IPA document will be used for all future ANPR bids.

We will carry out an exercise to complete a privacy impact assessment retrospectively for all ANPR devices currently deployed.

Risk Exposure Recommendation 4 and 5:

Unauthorised persons have access to ANPR data.

Searches on ANPR capture records have not been authorised.

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Management Action:

Staff will be reminded of the process to retain evidence of approval for all ANPR searches on data over 90 days, including those who have authority to approve searches.

The Force's ANPR documents will be updated to detail provisions for access control audits. Audits of access to ANPR data will be carried out by the ANPR Data, Access and Technical Manager.

We will undertake a brief exercise to ensure that no one currently has access to the Cleartone system that is not authorised to do so.

Risk Exposure Recommendation 6:

The Force is not complying with National ANPR Standards.

Management Action:

(Note - The Force is currently awaiting the approval of the recruitment of a Support Engineer.)

Once the Support Engineer role has been filled and training provided, all ANPR Performance testing will be completed in-house in accordance with NASP and the Force's ANPR Policy.

Carry forward rationale:

Recommendations 1, 2, 3, 4, 5 and 7

Although good progress has been made on the above recommendations, due to the lack of staff resources with the ANPR function the above recommendations have not been completed by their original stipulated date of 30 April and 31 May 2018. (The ANPR Technical Support Officer post has now been advertised three times, with no success in appointing an appropriate candidate to the post. Insp. Coultous is dealing with this in conjunction with HR.)

In respect of Rec 3, the process has been reviewed and amended, so that now an individual Privacy Impact Assessment (PIA) is completed for each new camera deployment. PIA's are currently being carried out retrospectively for all fixed site ANPR cameras and those in sited in long term locations.

This audit mitigates and supports issues which NYP currently has for the national rollout in quarter four of this year of the National Automatic Number Plate Recognition System (NAS), and once all the recommendations are completed in July and September (Rec 6 is to be completed for 30 September 2018) this will put NYP in a strong position to comply with NAS later in the year.

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**ii Internal Audit Code of Practice - Victims of Crime**

Presented to JIAC December 2017

Recommendation 1 carried forward

Risk Exposure:

Victim Contact Agreements are completed by the police officer at the time of the occurrence or initial contact.

These must identify the victim's preferred means of contact.

VCAs are scanned onto Niche and attached to the relevant job.

Agreed management action:

North Yorkshire Police will ensure that there is a consistent approach to recording victim's contact details and their preferred means of contact.

A communication will be issued, or inclusion within relevant training, to this effect which also stipulates the retention of contact agreements on Niche.

The implementation of this management will be directly linked to the roll out of mobile working.

Carry forward rationale:

Operational Mobile Working (OMW) is currently being rolled out and the victim contact agreement (VCA) will form part of that capability in 2018. This will mean that the officer having contact with the victim with a device will have a set of structured processes to follow that are uniform and compulsory because the application does not let the officer to move forward until this victim contact agreement has been fully completed. This will bring consistency to recording of contact details and wishes of victims from an early point in the process. It is necessary however to extend this action so it can be reality tested once the devices have been in use for a sufficient period of time with this functionality embedded into the tuServ (an Operational Mobile Working software system). Communications around this and other victim code obligations related to the contact agreement, vulnerable risk assessments (VRA's), MG11s (witness statement) and victim personal statements (VPS) all form part of the training prior to allocation.

A gap analysis of training has been conducted independently by Training Services around VPS, VCA, and VRA's. Recommendations have been made and these are being worked through.

A survey questionnaire has been developed and finalised with the OPCC and this will be used to survey a number of victims in respect of the VPS process, and Restorative Justice. The results will be known later in the year and reported as required. Timescales for this have yet to be agreed as OPCC are helping to facilitate this.

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I would therefore ask primarily in light of the need to evaluate the roll out of the OMW tuServ application for the Victim Contact Agreement this is extended until the end of December 2018 to allow the use of OMW to be fully tested and reviewed.

**iii Internal Audit Follow up 2. 16/17**

Presented to JIAC September 2016

Recommendation 3 carried forward

Risk Exposure:

Failure to demonstrate effective use of resources.

Failure to prevent or identify erroneous or fraudulent transactions.

Agreed management action:

Once the business case and strategic direction of payroll has been approved the appropriate workflows will be developed and expansion of the reporting suite to include exception reports.

Carry forward rationale:

The work to produce exception reports will be progressed with the payroll supplier as soon as possible.

We will review this again at June 2018 and advise JIAC of progress at the July committee meeting.

This will be the sixth and final significant recommendation from the Internal Audit Follow up 2. 16/17 issued in September 2016.

**iv Payroll & Expenses 24 May 2016**

Presented to JIAC June 2016

Recommendation 5 carried forward

Risk Exposure:

There was no full reconciliation being performed of the two systems. This results in a risk that data on the two systems does not align.

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Agreed management action:

A full reconciliation of the HR and Payroll systems will be carried out as soon as possible.

Discussion with the Chief Financial Officer indicated that the Payroll system contract is due for renewal in 2017 with greater system alignment to be a key requirement for contract agreement going forward.

Carry forward rationale:

Minor variations due to cut off between last date of service (Origin) and date of final salary payments (including holiday pay, arrears of payrise etc) occur between payroll and Origin. Differences also arise due to career breaks, maternity leave etc.

It has not proved practical to carry out regular detailed reconciliations between payroll and Origin. However, occasional comparisons of the overall numbers (Headcount from payroll and file totals from Origin) are carried out and significant variations in numbers are investigated.

The organisation is commissioning a Transform 2020 programme which will include a review of enabling services. It is envisaged that one outcome of this will be a recommendation to move to an integrated Enterprise resource planning (ERP) system, which would eliminate the need for reconciliations between the various systems. The current payroll contract has been extended in anticipation of this.

Regular post by post reconciliations of the finance budget (Establishment Comparison File (ECF) spreadsheets) and HR (Origin) systems are carried out.

We will review this again at 30 September 2018 and advise JIAC of progress at the November committee meeting.

This will be the fifth and final medium recommendation from the Payroll & Expenses issued in June 2016.