



Joint Independent Audit Committee

20 November 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
Commissioning: North Yorkshire Justice Service and York Youth Offending Team	Substantial assurance	July 2018	Suggestions 6	Suggestions 2	Suggestions 4		No Exceptions
Follow Up 2018	Opinion not issued for follow ups	July 2018	High Med Low	Med 1	Med 1		No Exceptions
Transparency: Specified Information Order	Reasonable assurance	July 2018	High Med 2 Low 9	Med Low 6	Med 2 Low 2	Low 1	Exception Report Recommendation carried forward. Rationale captured in the endnotes ⁱ
Chief Officers and Independent Custody Visitors Expenses	Reasonable assurance	July 2018	High Med 4 Low 1	Med 3 Low 0	Med 1 Low 1	Med 1 Low 1	Audit closed October 2018 Exception Report Rationale captured in the endnotes ⁱⁱ

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 1 Low 1	Med 2	Med 2	Exception Report Recommendation carried forward. Rationale captured in the endnotes ⁱⁱⁱ
Procurement	Substantial assurance	March 2018	High 0 Med 0 Low 2	Low 2	Low 2	Low 2	Audit closed October 2018 Exception Report Rationale captured in the endnotes ^{iv}
ANPR	Reasonable assurance	March 2018	High 0 Med 3 Low 2	Med 1 Low 2	Med 1	Med 1	Exception Report Rationale captured in the endnotes ^v
Integrated Officer Management	Partial assurance	March 2018	High 1 Med 2 Low 0	High 0 Med 0	High 1 Med 2	High 1 Med 2	Exception Report Recommendation carried forward. Rationale captured in the endnotes ^{vi}
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	Completed 1	10		Exception Report Recommendation carried forward. See Appendix A
Human Resources Recruitment	Partial assurance	December 2017	High 1 Med 5 Low 0	High 1 Med 5			Audit closed October 2018
Code of Practice – Victims Of Crime	Reasonable assurance	December 2017	High 0 Med 3 Low 3	Med 0 Low 0	Med 3 Low 3		No Exceptions

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Chief Officer Salaries, Allowances and Expenses	Substantial assurance	June 2017	High 0 Med 0 Low 1	Low 1	Low 1	Low 1	Audit closed October 2018 Exception Report Rationale captured in the endnotes ^{vii}
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	Med 1	Audit closed October 2018 Exception Report Rationale captured in the endnotes ^{viii}

Internal Audit Recommendations Tracker Closed Audits

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
Shift Patterns – Force Control Room	Reasonable assurance	May 2018	High 0 Med 0 Low 0				Audit closed May 2018
Key Financial Controls Fixed Assets 2017/18	Substantial assurance	March 2018	High 0 Med 1 Low 0	Med 1 Suggestions 3			Audit closed March 2018
Follow Up Visit 2	Assurance not given for Follow Ups	March 2018	High 0 Med 1 Low 0	Med 1			Audit closed June 2018 Evidence for ARM
Exhibits: Seizure, Storage and Disposal of Controlled Drugs OFFICIAL SENSITIVE	Partial assurance	December 2017	High 2 Med 0 Low 2	High 2 Low 2			Audit closed July 2018 Evidence for ARM
HR Training	Reasonable assurance	September 2016	High 0 Med 3 Low 0	Med 3			Audit closed June 2018 Evidence for ARM
Seized Cash Spot Check	Reasonable assurance	December 2016	High 0 Med 3 Low 0	Med 3			Audit Closed July 2018 Evidence for ARM

See appendix A – RSM Audit progress, completed by the CC Data Protection Officer, PPC Data Protection Officer and Head of DISG. This will be reviewed and updated on a monthly basis by the CC Data Protection Officer.

ⁱ **Transparency Specified Information Order**

Presented to JIAC July 2018

Recommendation 7

What we spend and how we spend it, re senior salaries:

That salary amounts above £58,200 including names (with the option to refuse name being published), job description and responsibilities in the office of PCC. To be published as soon as practicable after election, reviewed annually and updated when changes are made.

Risk Exposure:

The PCC may not be meeting the requirements of the specified information order.

This recommendation is rated as is **Low** with reasonable assurance from RSM.

Agreed management action:

Roles and job descriptions for all those earning more than £58,200 will be added to the website.

Carry forward rationale:

Work is ongoing with HR to supply the full roles and job descriptions required. It is expected that this will be completed by 30 November 2018. Within this audit six recommendations are now closed and the remaining four are on track to be completed.

ⁱⁱ **Chief Officers and Independent Custody Visitors Expenses**

Presented to JIAC July 2018

Recommendations 1 and 2 tolerate

Recommendation 1

The appropriate expenses claim form is completed and submitted to payroll before a payment can be made for all staff including senior officers.

Claims must be submitted within one month of the month end within which the transaction occurred.

Risk Exposure:

There is a risk of a significant number of expense claims being raised in one period, adding resource pressures to the payroll team.

This recommendation is rated **Low** with reasonable assurance from RSM

Agreed management action:

The Force will review the period in which expenses can be submitted. The DRM Manual and the Travel, Accommodation and Events procedure will be updated to confirm that the agreed period is recorded in both documents.

Recommendation 2

Expenses claimed are made in accordance with the DRM Manual and Travel, Accommodation and Events procedure.

Receipts are provided with the expense form to evidence non mileage claims.

Risk Exposure:

Inappropriate expense claims being paid.

This recommendation is rated **Medium** with reasonable assurance from RSM

Agreed management action:

Payroll will issue a reminder to all staff of the importance of retaining receipts to evidence expense incurred. This should include fuel receipts to support mileage claims to allow the Force to reclaim the VAT aspect of mileage.

Without receipts, the Force will be unable to reclaim the VAT aspect of expenses

Tolerate rationale for Recs 1 and 2

The DRM will be revised when the electronic expenses system is implemented. This is anticipated in December 2018. The CFO will continue to monitor these actions under the Finance Dept. risk register as business as usual and has closed the Internal Audit.

iii **Data Quality Audit**

Recommendations 3 and 5

Recommendation 3

When audits have been completed by the Force Crime and Incident Registrar, an Audit Summary Report is sent to the Responsible Managers which summarises the findings of the audit and lists recommendations.

The new Crime Data Integrity (CDI) Improvement Group that is due to commence meeting in March 2018 and is chaired by the Deputy Chief Constable will discuss the annual audit plan, and findings from each audit at the CDI Improvement Group meetings.

Risk Exposure:

Risk that audit recommendations are not being implemented, and errors in recording crime are still being made.

This recommendation is rated **Medium** with partial assurance from RSM

Agreed management action:

The Information Management Team will consider introducing the following improvement to ensure ease of action tracking and accountability for recommendations:

- Recurring findings and new findings will be separated so it is clearer where there are repeat issues.
- Responsible owners will be asked to provide an explanation for recurring findings to be added to the audit summary report.
- A responsible owner and implementation date will be included for all recommendations raised.
- Discuss findings with deployment managers before the audit summary is provided to agree suitable recs to address the findings/ realistic implementation dates.

Carry forward rationale:

This action is progressing well, although more time is required to ensure this recommendation is all fully implemented, an extension requested to 31 January 2019.

Recommendation 5

Outcomes are determined following the Home Office Counting Rules for Recorded Crime.

There are 21 different outcomes for recorded crimes.

There is a Data Quality Assurance Manual in place that provides guidance on what information needs to be recorded / evidenced for crimes under each outcome.

Risk Exposure:

Risk that crime outcome are being recorded incorrectly, with insufficient evidence to support the outcome.

This recommendation is rated **Medium** with partial assurance from RSM.

Agreed management action :

Officers will be reminded when to record the following on Niche:

1. How gravity factors have been applied by police;
2. Victims' views need to be taken into consideration
3. PNC / local records have been checked to ensure suspects are eligible for community resolutions; and
4. When to apply outcomes 15 and 16.

The Community Resolution form / the caution read to offenders will be reviewed to ensure it fully explains the implications of the community resolution including possible disclosure as part of an enhanced DBS check.

The form may need to be updated/officers should confirm on niche they have read the appropriate caution statement to the offender if this covers the implications fully.

Carry forward rationale:

Officers and staff have been reminded of their responsibilities in respect of outcomes. The effectiveness of this has not yet been assessed as an outcomes audit has not been undertaken. An audit is scheduled once the CDI improvement work has been completed therefore an extension to 31 January 2019 is requested.

^{iv} Procurement

Presented to JIAC March 2018

Recommendation 1 and 2 tolerated

Recommendation 1

There is a Devolved Resource Management (DRM) Manual of the Police and Crime Commissioner and the Chief Constable. Chapter 10 of the DRM relates to Procurement Procedures. The document is reviewed annually.

Recommendation 2

For orders between, £10,000 - £50,000 three formal written quotations must be obtained. For orders below £10,000, three informal quotations are required. These can be screen prints of catalogues or websites.

Risk Exposure: for 1 and 2:

Risk incorrect procedures are being followed.

These recommendations are rated as **Low** with substantial assurance from RSM

Agreed management action:

The DRM will be reviewed in summer 2018.

The Procurement chapter in the DRM will be reviewed and updated to clarify retention of evidence of quotations for requisitions

Tolerate rationale:

Due to lack of resources and re-prioritisation the DRM has still not been reviewed as a whole, although individual chapters have been reviewed where changes have been required. The T2020 review will recommend significant process changes and the DRM will be reviewed at that time. Proposed amendments to the contract for orders has been completed this is now just awaiting PCC approval and DRM will be updated. The CFO will continue to monitor this action under the Finance Dept. risk register as business as usual and closed the Internal Audit.

v ANPR**Recommendation 6**

Deployed / re-deployed ANPR devices are installed by a contractor, QRO.

When they are installed, QRO carry out compliance checks of capture rates and read rates in line with NASP performance standards.

NASP Part 2 states the following: 'Compliance with the 'read' rate for a NRD should be reviewed at least annually with a sample of not less than 250 consecutive reads, for every lane covered by the NRD. Provisions for performance evaluation must be defined in LEA policy and procedures.'

Risk Exposure:

The Force is not complying with National ANPR Standards

This recommendation is rated **Medium** with reasonable assurance from RSM.

Agreed management action:

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

Carry forward rationale:

The Superintendent – Operational Technology Lead is liaising with the CFO to put a solution in place for this recommendation for the recruitment of a Support Engineer. An extension to 30 April 2019 is requested as we may need to move recruitment of this role until the next financial year.

^{vi} **Integrated Offender Management**

Recommendation 1 to 3

Recommendation 1

There is an effective strategic IOM partnership supporting local delivery to reduce the reoffending of the cohort:

- IOM partnership strategy;
- IOM multi-agency agreement;
- Strategic and operational meetings are held to develop practice and assess performance; and
- Cohort is agreed by multiple agencies.

Risk Exposure:

Risk that an ineffective partnership arrangement, may lead to difficulty in managing the cohort, which could impact on community safety.

This recommendation is rated **High** with partial assurance from RSM

Agreed management action:

Work with partners at a strategic level to understand the appetite for a continued IOM scheme.

Agree the focus of IOM either at Chief Officer / senior partnership level or (if no partnership buy in) at Police Chief Officer / Senior level including the consideration of whether IOM focus should be e.g. SAC and MAPPA level 2 / 3 offenders / offenders who are highest risk of reoffending / highest risk of causing harm to the community / prolific / statutorily managed etc.

Develop an agreement, vision, strategy, plan, operating model (including refocused matrix) and performance measurements to support the clarification, reinvigoration and development of the IOM scheme either under the banner of offender management (developed and managed by the police if partners do not have an appetite for IOM) or integrated offender management (shared responsibility with partners)

Recommendation 2

The local IOM scheme has developed in line with national best practice, including the following:

- Cohort reflects the offending profile of the force rather than purely SAC offenders;
- Training given to staff is relevant to the cohort managed;
- Co-location of IOM staff and co-management of cohort at an operational level; and
- Clear links between IOM staff intelligence and neighbourhood policing.

Risk Exposure:

Risk of inconsistent practice undertaken by area IOM schemes to reduce reoffending, influenced by factors other than agreed, IOM operating practice and national best practice.

This recommendation is rated **Medium** with partial assurance from RSM

Recommendation 3

IOM performance management is effective.

Risk Exposure:

Risk of not understanding, how the scheme is performing against identified performance indicators.

This recommendation is rated **Medium** with partial assurance from RSM

Agreed management action:

As part of the strategic work design a new performance framework and template which informs best practice and gives senior leaders / managers a clear assessment of the performance of the scheme.

Carry forward rationale for 1, 2 and 3

An enormous amount of progress has been made with these three recommendations. The Offender Management Unit has worked hard this year to review the current IOM scheme and propose the adoption of a new scheme, which will be called TRINITY.

A strategy document and operational guidelines have both been produced; they are currently awaiting agreement by the OPCC and the COT.

The scheme will start to roll out in January 2019 and will be reviewed at the 6 month and 12 month stage. If this timetable goes to plan, then the suggested March 2019 extension, by then the scheme should have had some time to bed in. All three recommendations will be addressed by March 2019 and will become business as usual as NYP continues to assess the Trinity Scheme and developed an appropriate performance framework along with DISG.

^{vii} Chief Officer Salaries, Allowances and Expenses

Recommendation 1 tolerated

Expenses are checked to ensure the correct amounts have been claimed on the claim form.

Risk Exposure:

There is a risk of overpayments and inappropriate expense claims

This recommendation is rated **Low**, with substantial assurance from RSM.

Agreed management action:

Finalise the implementation of the electronic expense system (which will result in a number of fields within expense forms being mandatory before expenses are fully processed for payment e.g. dates, descriptions)

Tolerate rationale:

Due to delays allocating resources by the supplier implementation date is now expected to be December 2018.
The CFO will continue to monitor this action under the Finance Department risk register as business as usual and has closed the Internal Audit.

viii Internal Audit Follow up 2. 16/17

Presented to JIAC September 2016

Recommendation 3 tolerate:

The organisation is in the process of implementing an electronic expense system which will result in a number of fields within expenses form being mandatory before expenses are fully processed for payment. Eg dates, descriptions. This new form will also eliminate the need for claims to be manually input to the payroll system thus reducing potential input errors.

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.

Tolerate rationale:

Due to delays allocating resources by the supplier implementation date is now expected to be December 2018.
The CFO will continue to monitor this action under the Finance Department risk register as business as usual and has closed the Internal Audit.