



# THE POLICE AND CRIME COMMISSIONER FOR NORTH YORKSHIRE

**Transparency: Specified Information Order**

**REVISED FINAL**

**Internal audit report 1.18/19**

**11 July 2018**

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<b>Debrief held</b>	30 May 2018	<b>Internal audit team</b>	Daniel Harris, Head of Internal Audit
<b>Draft report issued</b>	14 June 2018		Angela Ward, Senior Manager
<b>Responses received</b>	5 July 2018		Philip Church, Client Manager
			Anastasia Mullen, Manager
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<b>Final report issued</b>	5 July 2018	<b>Client sponsor</b>	Chief Finance Officer – Police and Crime Commissioner
<b>Revised final issued</b>	11 July 2018		Chief Finance Officer – Force
		<b>Distribution</b>	Deputy Police and Crime Commissioner

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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 raised 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.

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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 EXECUTIVE SUMMARY

## 1.1 Background

A review of compliance with The Elected Local Policing Bodies (Specified Information) Order 2011 and The Elected Local Policing Bodies (Specified Information) (Amendment) Order 2012 has been undertaken as part of the 2018 / 2019 approved audit plan.

The Elected Local Policing Bodies (Specified Information) Order 2011 and subsequent 2012 amendment specifies information that must be published by elected local policing bodies and the time of publication of that information. In order for the Police and Crime Commissioner to demonstrate compliance with this order information is published on the North Yorkshire Police and Crime Commissioner (NYPCC) website at <https://www.northyorkshire-pcc.gov.uk/police-oversight/transparency/sio/> and either contains the information required or provides links to other areas of the PCC or North Yorkshire Police website where the information is held.

Information available on the website is fully in the public domain, however some information is redacted under the exemption provision in place under the Freedom of Information Act 2000.

## 1.2 Conclusion

Our review has concluded that whilst the majority of information required to be published under The Elected Local Policing Bodies (Specified Information) Order 2011 and subsequent amendment is available on the website, we have identified 11 areas of non-compliance. We have therefore agreed two medium and nine low priority management actions.

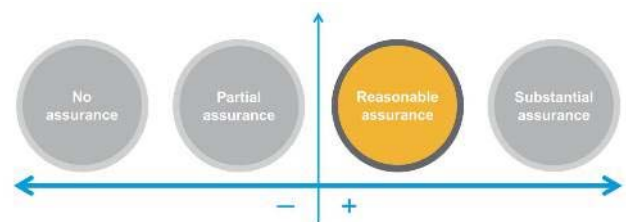
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### Internal audit opinion:

Taking account of the issues identified, the Police and Crime Commissioner for North Yorkshire can take **reasonable assurance** that the controls in place to manage this area are suitably designed and consistently applied.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.

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## 1.3 Key findings

The key findings from this review are as follows:

- Full information in relation to organisational information including structures, organograms, locations and contacts was fully published and available on the website.
- Review of a sample of three contracts published confirmed that all had invitation to tender / quote information available.
- Detailed senior employee salary information was available and this complied with the requirements to declare for all staff earning over £58,200 and had been published on a yearly basis in accordance with the act.

- Expenses information relating to the Police and Crime Commissioner (PCC) and Deputy PCC were published and available for all months since their respective appointment and had been published in a timely manner every month in accordance with the act.
- Declarations of interest information were available for both the PCC and Deputy PCC.
- PCC budget information including, planned expenditure, investment strategy and the precept for the financial year had been appropriately published.

However, we have identified a number of areas of non-compliance with the specified information order and these findings are detailed within section two of this report.

## 1.4 Additional information to support our conclusion

The following table highlights the number and categories of management actions made. The detailed findings section lists the specific actions agreed with management to implement.

Area	Control design not effective*		Non Compliance with controls*		Agreed actions		
	Low	Medium	High	Low	Medium	High	
Primary disclosures	0	(25)	11	(25)	9	2	0
<b>Total</b>	<b>9</b>	<b>2</b>	<b>0</b>				

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

## 2 DETAILED FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible regulatory scrutiny/reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, regulatory scrutiny, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Action for management
1	<p><b>Who we are &amp; what we do</b></p> <p>Information about any arrangements that the PCC has to make use of the staff of the chief officer of police or a local authority.</p> <p><u>Publishing frequency</u></p> <p>To be published as soon as practicable after election, reviewed</p>	Yes	No	<p>We reviewed the Commissioner's website and it sets out two arrangements for use by the elected local policing body of the staff of the chief officer or of a local authority under those provisions:</p> <ul style="list-style-type: none"> <li>Memorandum of Understanding: the Commissioner and the Chief Constable have specific roles to fulfil and from a legal perspective, it is the PCC's job to hold the Chief Constable to account. However, both the PCC and the Chief Constable do this by working in close co-operation and partnership. Local governance and structures have therefore been designed specifically to facilitate this. This is detailed in the Memorandum of Understanding.</li> <li>Joint Corporate Scheme of Delegation and Consent: this scheme sets enables functions to be carried out by the Deputy PCC, the Chief Executive and Chief Finance Officer of the PCC and other specified officers of the Chief Constable.</li> </ul>	Low	<p>Memorandum of Understanding will be subject to annual review.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> August 2018</p>

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	<p>annually and updated when changes are made.</p> <p>Organisational chart and information on use of police force or local authority staff to be reviewed every six months rather than annually.</p>			<p>The Memorandum of Understanding was uploaded after election in 2016, however there was no evidence of an annual review.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">Without an annual review, the PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">No documented assurance of annual review of the Memorandum of Understanding.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			Without an annual review, the PCC may not be meeting the requirements of the specified information order.			No documented assurance of annual review of the Memorandum of Understanding.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8		
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2	<p><b>What we spend &amp; how we spend it</b></p> <p>The budget for the office of the PCC, including:</p> <ul style="list-style-type: none"> <li>all planned expenditure;</li> <li>all anticipated revenue sources; and</li> <li>the planned precept levels.</li> </ul> <p><u>Publishing frequency</u></p> <p>To be published before the start of each financial year.</p>	Yes	No	<p>We reviewed the website and confirmed that income and expenditure of the elected local policing body is contained within the medium term financial plan. This medium term financial plan was approved by the PCC as recommended by the PCC's Chief Finance Officer in February 2018 and is published on the website.</p> <p>We reviewed the sources of revenue published and these were stated as:</p> <ul style="list-style-type: none"> <li>medium term financial plan;</li> <li>prudential indicators and annual investment strategy; and</li> <li>minimum revenue provision strategy police precept – council tax.</li> </ul> <p>We reviewed the website and confirmed that the information relating to planned expenditure was the same as that for the precept information.</p> <p>With regards to timings of uploading of information, we noted that the 2017/18 budget was uploaded on 12<sup>th</sup> April 2017; therefore, 2017/18 budget was not published before start of financial year as required. The 2018/19 budget was uploaded on 2<sup>nd</sup> May therefore it was not published before start of financial year as required. However further investigation identified the budget was uploaded before the start of the financial year,</p>	Low	<p>The budget for the relevant financial year will be uploaded prior to the commencement of that year within the budget and expenditure section.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> March 2019</p>																								

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				<p>within a decision notice DN 03/2018 which was uploaded on the 29<sup>th</sup> February.</p> <p>The budget for 2018/19 has now been included within the transparency, budgets and expenditure pages.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">Annual budget had not been uploaded before the commencement of the financial year.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			Annual budget had not been uploaded before the commencement of the financial year.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8		
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3	<p><b>What we spend and how we spend it</b></p> <p>Details of each grant (including crime and disorder reduction grant) made by the PCC, including</p> <ul style="list-style-type: none"> <li>the conditions (if any) attached to the grant;</li> <li>the recipient of the grant; and</li> <li>the purpose of the grant and the reasons why the body considered that</li> </ul>	Yes	No	<p>We reviewed the Commissioner’s website and confirmed that the crime and disorder reduction grants are published which can be accessed via the following link <a href="https://www.northyorkshire-pcc.gov.uk/taking-action/budgets-and-financial-monitoring/crime-and-disorder-grants-to-support-community-safety-services/">https://www.northyorkshire-pcc.gov.uk/taking-action/budgets-and-financial-monitoring/crime-and-disorder-grants-to-support-community-safety-services/</a></p> <p>The grants awarded from the Community Safety Services Fund are also published: <a href="https://www.northyorkshire-pcc.gov.uk/taking-action/community-safety-services-fund/">https://www.northyorkshire-pcc.gov.uk/taking-action/community-safety-services-fund/</a></p> <p>We reviewed the Community Safety Services Fund and confirmed that they detail receipt and purpose. However, there are no details on conditions attached to a grant and it does not state that there are no conditions. Therefore, without specifically stating either the conditions attached to the grant or stating there are no conditions, the Commissioner’s website is not compliant with the specified information order requirements.</p> <p>We confirmed that for Community Safety Services Fund there were 19 projects in 2017/18 with deadlines for fund applications to be made by the</p>	Low	<p>Conditions attached to Community Safety Services Fund grants will be included, or if no conditions are applicable this will be clearly stated.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p>																								

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	<p>the grant would secure, or contribute to securing, crime and disorder reduction in the body's area, where appropriate.</p> <p><u>Publishing frequency</u></p> <p>To be published each month.</p>			<p>end of each month of May 2017, August 2017 and November 2017 and the information was subsequently published on 30<sup>th</sup> November 2017 and 14<sup>th</sup> September 2017. For the Community Safety Services Fund there were two bids in May and August 2017 and in each case the recipient of the grant, the purpose of the grant was published one month after each bid 14<sup>th</sup> September and 30<sup>th</sup> June 2017, therefore information was published in a timely manner.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">Not publishing details on conditions attached to grants or explicitly stating conditions where not applicable.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			Not publishing details on conditions attached to grants or explicitly stating conditions where not applicable.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8		<p><b>Implementation date:</b></p> <p>30<sup>th</sup> September 2018</p>
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4	<p><b>What we spend and how we spend it</b></p> <p>Information as to any item of expenditure over £500 (other than crime and disorder reduction grants) by the PCC or the Chief Officer, including:</p> <ul style="list-style-type: none"> <li>the recipient</li> <li>the purpose of the expenditure; and</li> <li>the reasons why the PCC or Chief Officer</li> </ul>	Yes	No	<p>We reviewed the information published on the website with regards to expenditure and confirmed that the latest information published was February 2018. Given the timing of the audit this would appear reasonable.</p> <p>The information contained on the website is detailed, however there are redactions of data and our review confirmed that these were mostly in relation to expenditure where publication of such information could be prejudicial. The data published conforms with the requirements as per the specified information order.</p> <p>Furthermore, a statement was present on the website in relation to VfM stating: <i>'Effective procurement, based on a principle of Value for Money, supports the Police and Crime Commissioner in achieving this vision and meeting her corporate objectives. The PCC strives to ensure that all activities are undertaken with honesty, equality and integrity. All contracts</i></p>	Low	<p>Expenditure will be published on a monthly basis.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>30<sup>th</sup> September 2018</p>																								



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considered that VfM would be achieved (except contracts over £10,000.

Publishing frequency

To be published each month.

*undertaken by the Police and Crime Commissioner are subject to rigorous checking of value for money principles'.*

We reviewed the information being published by other PCCs namely Northumberland, Durham and Cleveland. We noted that the information published by each of these forces also had redactions included in their expenditure therefore this is consistent in redacting information. Each of the other forces did not include a description in the information published instead the only included costed area.

Furthermore, it was noted that the Commissioner publishes all expenditure, not just expenditure over £500, therefore going above the requirements to provide transparency.

At the time of the review, expenditure was published on the website in timely manner, however expenditure had not been published each month throughout 2017/18 as per the requirement. This was due to the information received by the Commissioner from Finance not being presented in a format easy to understand and upload to the website, therefore the Commissioner took the stance that rather than incorrect data being published there was a delay in 2017/18 until February 2018.

Risk Exposure			Root causes		
The PCC may not be meeting the requirements of the specified information order.			Not publishing expenditure on a monthly basis.		
Probability	Financial	Reputational	Operational	Legal	Rating
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5	<p><b>What we spend and how we spend it</b></p> <p>Allowances and expenses:</p> <p>Details of the allowances and expenses that have been claimed or incurred by the PCC and Deputy PCC should publish a breakdown of their expenses including:</p> <ul style="list-style-type: none"> <li>• their name;</li> <li>• force area;</li> <li>• financial year;</li> <li>• month;</li> <li>• date;</li> <li>• claim reference numbers;</li> <li>• expense type (e.g. travel, accommodation);</li> <li>• short description;</li> <li>• details;</li> <li>• amount claimed;</li> </ul>	Yes	No	<p>On the webpage containing the information regarding the specified information order there is a link to the detailed expenses of both the PCC and Deputy PCC. This webpage also includes the expenses relating to the Interim Chief Executive Officer, although there is no link on the specified information order webpage to this information. However, it is not a requirement of the specified information for the Interim Chief Executive Officer's expenses to be published.</p> <p>Review of expenses confirmed over the last 12 months they included the date of expenditure, amount claimed, what for, and for mileage origin and destination postcode. However, for hotel stays it does not specifically state the length of stay.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">Not publishing details on length of hotel stay.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			Not publishing details on length of hotel stay.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8	Low	<p>Expenses claims will detail length of hotel stay.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> August 2018</p>
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	<ul style="list-style-type: none"> <li>amount reimbursed;</li> <li>amount not reimbursed;</li> <li>and the reason why a claim was not reimbursed.</li> </ul> <p>For travel and subsistence claims: date, place of origin, place of destination, category of journey, class of travel, mileage, length of hotel stay and category of hotel stay.</p> <p><u>Publishing frequency</u></p> <p>To be published each month.</p>					
6	<p><b>What we spend and how we spend it</b></p> <p>Contracts &amp; Tenders:</p> <ul style="list-style-type: none"> <li>a list of contracts for £10,000 or less - to include the value of the contract, the identity of all parties to the contract and its purpose;</li> </ul>	Yes	No	<p>We reviewed the information held on the website with regards to contracts over £10,000. There were 10 contracts published on the website covering the entire period since the establishment of the PCC in 2012. We reviewed the latest three contracts to ensure that the information as required by the order was published and noted the following:</p> <ul style="list-style-type: none"> <li>PA Consulting: there were two documents published on the website, a delivery proposal and a commercial proposal. Both of these documents were redacted due to the commercial sensitivity of some of the information contained within them. There was no copy of the actual contract on the website as required by the specified information order. There was not an invitation to tender as this contract was completed outside of the procurement rules. However, there was published a</li> </ul>	Medium	<p>For all contracts above £10,000, copies of the actual contract will be uploaded.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p>

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	<ul style="list-style-type: none"> <li>full copies of contracts over £10,000; and</li> <li>copies of each invitation to tender which is issued by the PCC or the Chief Officer where the contract is to exceed £10,000.</li> </ul> <p><u>Publishing frequency</u></p> <p>Lists of contracts to be published quarterly. Contracts to be published as soon as practicable.</p>			<p>request for exception to normal procurement rules and this was due to the urgency of the procurement. Whilst this may not be an invitation to tender it meets the specified information order in that the tender process is published.</p> <ul style="list-style-type: none"> <li>MEL Research: there were two documents published on the website, the invitation to quote and also the conditions of purchase. The condition of purchase is the contract and therefore satisfies the requirements of the specified information order.</li> <li>The Buzz: there were two documents published on the website, the invitation to quote and also the proposal. There was no copy of the actual contract on the website as required by the specified information order. Invitation to quote therefore satisfies the requirements of the specified information order.</li> </ul> <p>We reviewed the information published on the website and confirmed that it contains information relating to contracts below £10,000.</p> <p>We noted that the website did not contain copies of its contract relating to external and internal audit and believe that this would breach the £10,000 contract limit, therefore we are concerned there may be other contracts not be published.</p> <p>With regards to timings, the list of contracts under £10,000 was last updated on 18<sup>th</sup> January 2017 and the list of contracts over £10,000 last updated on 15<sup>th</sup> November 2017. Discussions with staff stated this was up to date and there had been no other contracts over £10,000 since November 2017.</p> <p>Contracts under £10,000 were last updated one year ago on 9<sup>th</sup> February 2017.</p>		<p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> October 2018</p>

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7	<p><b>What we spend and how we spend it</b></p> <p>Senior salaries:</p> <ul style="list-style-type: none"> <li>the salary amounts above £58,200 including names (with the option to refuse name being published), job description and responsibilities in the office of PCC.</li> </ul> <p><u>Publishing frequency</u></p> <p>To be published as soon as practicable after election, reviewed annually and updated when changes are made.</p>	Yes	No	<p>We reviewed the website and confirmed that the information relating to salaries of senior employees (i.e. those who earn over £58,200 as defined by the government) was detailed on the website.</p> <p>However, the information stated on the website does not state their job description or their responsibilities in the office of the PCC.</p> <p>We confirmed that the information was last updated on 19<sup>th</sup> April 2018 and throughout 2017/18 in a timely manner.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">Not detailing the job description and responsibilities of those earning over £58,200</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			Not detailing the job description and responsibilities of those earning over £58,200			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8	Low	<p>Roles and job descriptions for all those earning more than £58,200 will be added to the website.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>30<sup>th</sup> September 2018</p>
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8	<p><b>What our priorities are &amp; how we are doing</b></p> <p>A copy of each collaboration agreement, or the fact that an agreement has been made and such other details about it as the PCC thinks appropriate.</p> <p><u>Publishing frequency</u></p> <p>No deadline specified - suggest within 2 weeks of collaboration agreement being made.</p>	Yes	No	<p>Collaboration agreements are detailed on the website, split into national, Evolve, Yorkshire and Humber, South Yorkshire Police and PCC for West Yorkshire. The latest national collaboration agreement for the National Ballistics Intelligence Service was dated 9<sup>th</sup> August 2017.</p> <p>We reviewed a sample of agreements to ensure that they had been uploaded to the website in a timely manner. Our testing confirmed:</p> <ul style="list-style-type: none"> <li>National Ballistics Intelligence Service uploaded 9<sup>th</sup> August 2017. Contract was signed on 31<sup>st</sup> March 2017;</li> <li>Agreement for Chief Executive Officer – Evolve – Collaboration between Police and Crime Commissioners for Cleveland and North Yorkshire uploaded 1<sup>st</sup> August 2017. Contract signed 6<sup>th</sup> May 2016;</li> <li>Collaboration Agreement for the provision of a Director of Collaborative Legal Services uploaded 26<sup>th</sup> January 2017. Contract signed 7<sup>th</sup> November 2016; and</li> <li>30 June 2017 – Collaboration agreement for the provision of services to the Police and Crime Commissioner for North Yorkshire – Chief Executive Officer uploaded 30<sup>th</sup> July 2017. Contract signed 20<sup>th</sup> June 2017.</li> </ul>	Low	<p>All collaboration agreements will be uploaded in a timely manner.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> October 2018</p>																								
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9	<p><b>Our policies &amp; procedures</b></p> <p>The following policies and procedures to which the PCC and deputy must adhere to in the course of their role: code of conduct (if any), decision making (policy on), the procedure for the handling of complaints and the number of complaints against the PCC recorded by the Police and Crime Panel (as required by regulations).</p> <p><u>Publishing frequency</u></p> <p>To be published as soon as practicable, reviewed annually and updated when changes are made. Complaints to be published at the end of each financial year.</p>	Yes	No	<p>We reviewed the website and confirmed that the information relating to the policy of the elected local policing body in relation to the conduct of relevant office holders, including procedures for the handling of qualifying complaints and conduct matters, is published on the website.</p> <p>This included:</p> <ul style="list-style-type: none"> <li>Codes of Conduct Oath of Impartiality Commissioner's Ethical;</li> <li>Framework Code of ethics Policy;</li> <li>Travel and Subsistence Expenses;</li> <li>Decision making Decision making and scrutiny arrangements; and</li> <li>Complaints Procedure.</li> </ul> <p>We reviewed the website and the decision making information that was published. The decision making process is detailed on the website and is supported by a decision making process flowchart and also a scrutiny arrangements flowchart.</p> <p>The number of complaints against the PCC were recorded by the Police and Crime Panel (as required by regulations), this was included on the website.</p> <p>With regards to the update of information, the codes of conduct and decision making process had a latest review in November 2017. For complaints handling, the last time the page had been reviewed was January 2016 and number of complaints 2017/18 was not updated yet and the 2016/17 complaints information was updated on 18<sup>th</sup> July 2017.</p>	Low	<p>Number of complaints received on an annual basis will be updated in a timely manner.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> August 2018</p>

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10	<p><b>Our policies &amp; procedures</b></p> <p>Record management information security policies, relating to records retention and destruction/archive policies.</p> <p>Data sharing policies (minimum standards to responding for requests for information).</p> <p><u>Publishing frequency</u></p> <p>To be published as soon as practicable, reviewed annually and updated when changes are made.</p>	Yes	No	<p>We reviewed the information published on the Commissioner's website and confirmed that the information published included a statement of the policy of the elected local policing body in relation to records management, including procedures for the security and sharing of information (data sharing) and the retention and destruction of documents.</p> <p>The Records Management and Correspondence Handling Policy dated 20<sup>th</sup> May 2014 was uploaded to the Commissioner's website. This does not meet the requirements of the General Data Protection Regulation.</p> <p>There was no information security policy on the website.</p> <p>All records management and data sharing policies were uploaded on 20<sup>th</sup> May 2014, no evidence to confirm reviewed annually.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">Information management policies are non-compliant.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			Information management policies are non-compliant.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8	Medium	<p>All information management policies will be reviewed and uploaded to the website.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> October 2018</p>
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11	<p><b>Lists &amp; registers:</b></p> <p>List of FOI requests received, and their responses (disclosure log).</p> <p><u>Publishing frequency</u></p> <p>To be published quarterly.</p>	Yes	No	<p>Review of the Commissioner's website confirmed that a list of FOI was recorded within a disclosure log. The disclosure log detailed the FOI requests and their responses.</p> <p>However, it was noted at the time of review that the last FOI was February 2018. Further investigation whilst on site identified that the list was not up to date and another FOI had been received in February 2018, however the disclosure log had not been updated.</p> <table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">The PCC may not be meeting the requirements of the specified information order.</td> <td colspan="3">FOI disclosure log had not been up dated in a timely manner.</td> </tr> <tr> <th>Probability</th> <th>Financial</th> <th>Reputational</th> <th>Operational</th> <th>Legal</th> <th>Rating</th> </tr> <tr> <td>Probable</td> <td>Negligible</td> <td>Negligible</td> <td>Negligible</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>	Risk Exposure			Root causes			The PCC may not be meeting the requirements of the specified information order.			FOI disclosure log had not been up dated in a timely manner.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Negligible	Negligible	Minor	5:8	Low	<p>The FOI disclosure log will be updated on a quarterly basis.</p> <p><b>Responsible officers:</b></p> <p>Deputy Police and Crime Commissioner</p> <p>Office and Volunteer Co-ordinator and ICV Scheme Administrator</p> <p><b>Implementation date:</b></p> <p>30<sup>th</sup> September 2018</p>
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# APPENDIX A: SCOPE

The scope below is a copy of the original document issued.

## Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following area:

### Objectives of the area under review

To ensure the PCC's legal requirements on transparency is compliant with disclosure requirements as set out in the Elected Local Policing Bodies (Specified Information) Order.

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### Areas for consideration:

Our review will consider compliance with the 25 primary disclosures:

- Names and contact details of the PCC and Deputy PCC
- Information about the internal structures of the office
- Use of staff of chief officer of the police or local authority
- Identity of premises or land owned by, or occupied, for the purpose of the work of the PCC
- The budget for the office of the PCC
- Details of each grant made by the OPCC
- Information as to any item of expenditure over £500
- Allowances and Expenses
- Contracts and Tenders
- Senior salaries
- Audited accounts
- Investment Strategy
- Police and Crime Plan
- Annual Report
- A copy of each collaboration agreement
- The dates, times and places of all public meetings

- Agendas and discussion documents for the meetings
- Copies of the agreed minutes
- A record of every significant decision taken by or on behalf of the PCC
- i) code of conduct, ii) decision making iii) complaints against the PCC
- Record management
- HR
- Register of any interests
- FOI requests
- Gifts/donations and hospitality

We will confirm the above information is made available in a timely manner and easily accessible. Our testing will be performed over a 12 month period to confirm timeliness of uploads.

We will investigate on a sample basis when delays in uploads have been identified.

We will consider how other organisations gather the above information and how this is done in an efficient manner.

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

- We will not review the process for collating or redacting the above information.
- We will not perform substantive testing (e.g. sample testing FOI requests) on the above areas or confirm the accuracy of the information.
- We will not validate the reason why information has not been uploaded in a timely manner.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

## APPENDIX B: FURTHER INFORMATION

### **Persons interviewed during the audit:**

- Deputy Police and Crime Commissioner
- Policy and Scrutiny Manager
- Office and Volunteer Co-ordinator and ICV Scheme Administrator
- Digital Engagement Officer

## FOR FURTHER INFORMATION CONTACT

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