



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

Internal Audit Progress Report

Joint Independent Audit Committee

19 March 2019

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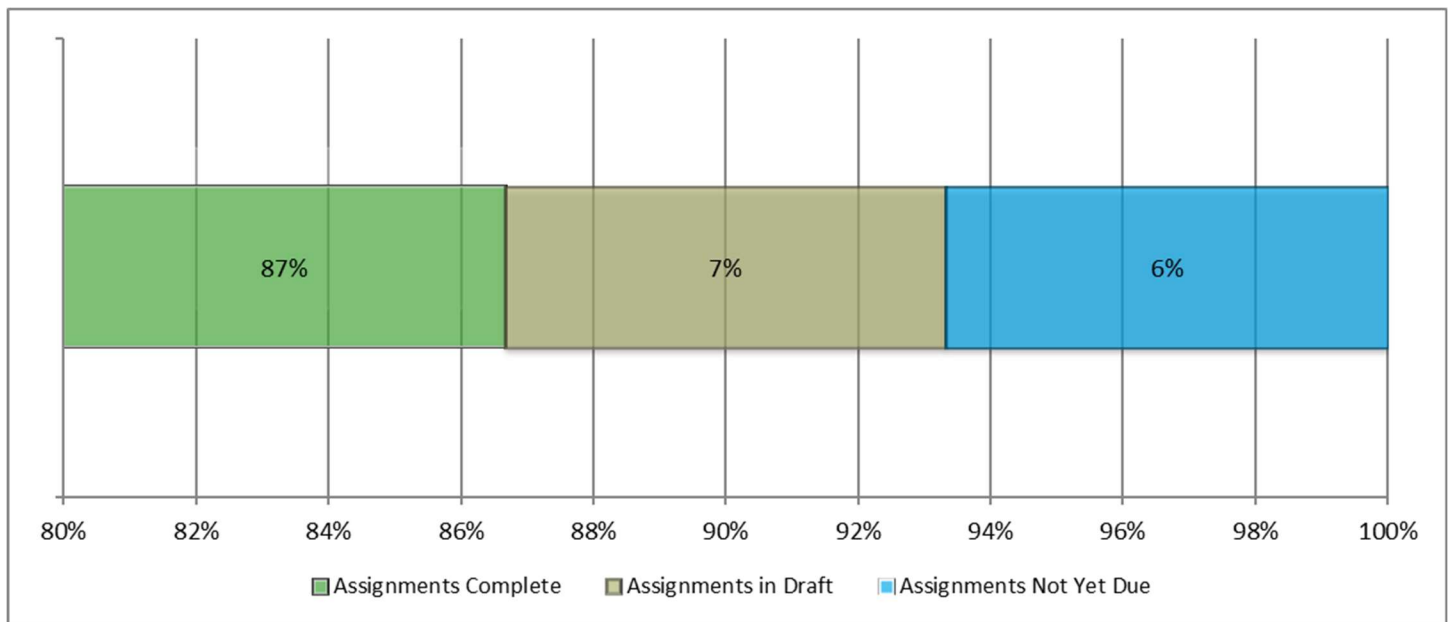
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1 INTRODUCTION

The internal audit plan for 2018 / 2019 was approved by the Joint Independent Audit Committee on 20 March 2018.

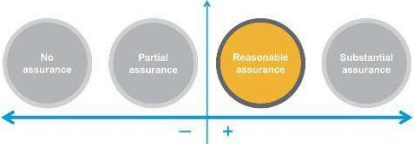
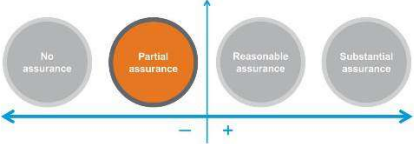

The graphic below provides a summary update on progress against the 2018 / 2019 plan.



2 REPORTS CONSIDERED AT THIS JOINT INDEPENDENT AUDIT COMMITTEE

This table informs of the audit assignments that have been completed since the last Joint Independent Audit Committee held.

We have finalised four reports since the previous meeting and these are detailed in the table below:

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Human Resource Management: Sickness and Absence including Medical Retirement	Final		2	3	0
Transport Utilisation	Final		2	5	0
GDPR: Subject Access Requests	Final		3	2	1
Follow Up of Previous Internal Audit Recommendations: Visit 2	Final	Reasonable Progress	1	5	0

2.1 Impact of findings to date

The Joint Independent Audit Committee (JIAC) should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the JIAC should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion(s).

To date we have issued four partial assurance opinions, whilst these opinions will impact on the organisations' year end opinions they will not in isolation result in qualified opinions.

3 LOOKING AHEAD

Assignment area	Status	Target Joint Audit Independent Committee meeting
SharePoint Security	Draft report issued 4 February 2019	May 2019
NICHE	Fieldwork scheduled to take place week commencing 1 April 2019	May 2019

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been two changes to the audit plan, please see details below:	Reason for change
Force Management Statements	The HMICFRS reporting template for force management statements is due to change in 2019 / 2020.
Governance	Due to the Enabled Services changes and T2020 this review has been deferred. A review of the NICHE system will now take place and this will focus on crimes that are not closed and remain open.

4.2 Key performance indicators (KPIs)

Delivery	Quality		Quality	Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 working days	8 working days (average)	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	As and when required
			% of staff with CCAB/CMIIA qualifications	>50%	100% ytd
Final report issued within 3 working days of management response	3 working days	1 working day (average)	Turnover rate of staff	<10%	No staff turnover in 2018 / 2019
Audit reports presented to the agreed Joint Independent Audit Committee meetings	Yes	Yes	Response time for all general enquiries for assistance	2 working days	2 working days (average)
High and Medium recommendations followed up	Yes	Yes	Response for emergencies and potential fraud	1 working day	N/A

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

Reports previously seen by the Joint Independent Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Transparency: Specified Information Order		9	2	0
Follow Up of Previous Internal Audit Recommendations – Visit 1	Good progress	0	1	0
Commissioning: North Yorkshire Justice Service and York Youth Offending Team		0	0	0
Key Financial Controls		3	4	0
Police and Crime Plan		2	2	0
Crime Data Integrity Action Plan		4	2	2
Bail Management		0	6	2
Freedom of Information Act		3	2	1

Assignment	Opinion issued	Actions agreed		
		L	M	H
Resource Management: Overtime		1	3	0

FOR FURTHER INFORMATION CONTACT

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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. Actions for improvements should be assessed by you for their full impact. 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.

Our report is prepared solely for the confidential use of the **Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire**, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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

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