



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

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

**FINAL Internal Audit Follow Up Report:**

**13.18/19**

**28 February 2019**

This report is solely for the use of the persons to whom it is addressed.  
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.





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<b>Debrief held</b>	15 January 2019	<b>Internal audit team</b>	Daniel Harris, Head of Internal Audit
<b>Draft report issued</b>	22 January 2019		Angela Ward, Client Manager
<b>Responses received</b>	28 February 2019		Philip Church, Client Manager
			Dominic Davis, Lead Auditor
<b>Final report issued</b>	28 February 2019	<b>Client sponsor</b>	Risk and Assurance Manager
		<b>Distribution</b>	Risk and Assurance Manager Force – Chief Finance Officer Police and Crime Commissioner – Chief Finance Officer

# 1 EXECUTIVE SUMMARY

## 1.1 Introduction

As part of the approved internal audit plan for 2018 / 2019 we have undertaken a review to follow up progress made by the organisations to implement the previously agreed management actions. The audits considered as part of the follow up review were:

- Human Resources - Recruitment;
- Seized Cash Spot Check;
- Automatic Number Plate Recognition;
- Chief Officers and Independent Custody Visitors' Expenses;
- Human Resources - Training;
- Exhibits; Seizure, Storage and Disposal of Controlled Drugs;
- Crime Data Integrity Action Plan; and
- Data Quality.

The 20 management actions considered in this review comprised of **five high** and **15 medium priority**. The focus of this review was, to provide assurance that all actions previously agreed have been adequately implemented.

## 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, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire have demonstrated **reasonable progress** in implementing agreed management actions.

Of the 20 actions we reviewed during this audit, we confirmed that 13 had be fully implemented, and one superseded. Of the six that were not fully closed, four were ongoing with significant progress made against each action, the remaining two actions had not yet been implemented. We reprioritised two of the four actions currently ongoing, one from high to medium and the remaining one from medium to low priority to reflect the progress made against each action and the reduced risk associated with the original finding.

We have made new management actions where appropriate; these are detailed in section two of this report.

## 1.3 Action tracking

Action tracking is undertaken at the Police, Fire 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.

## 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)	Not yet due (5)	Completed or no longer necessary (1)+(4)
Human Resources - Recruitment	5	2	1	1	1	0	3
Seized Cash Spot Check	3	3	0	0	0	0	3
Automatic Number Plate Recognition	2	1	1	0	0	0	1
Chief Officers and Independent Custody Visitors Expenses	3	2	1	0	0	0	2
Human Resources - Training	1	1	0	0	0	0	1
Exhibits: Seizure, Storage and Disposal of Controlled Drugs	2	1	1	0	0	0	1
Crime Data Integrity Action Plan	2	2	0	0	0	0	2
Data Quality	2	1	0	1	0	0	1

Implementation status by management action priority	Number of actions agreed	Status of management actions					
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Not yet due (5)	Completed or no longer necessary (1)+(4)
Medium	15	9	3	2	1	0	10
High	5	4	1	0	0	0	4
	20	13	4	2	1	0	14
Totals	<b>100%</b>	<b>65%</b>	<b>20%</b>	<b>10%</b>	<b>5%</b>	<b>0%</b>	<b>70%</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.

HR Recruitment				
Ref	Management action	Audit finding	Current status	Updated management action
1	<p>A review of the VMF approval process is already underway and will consider:</p> <ul style="list-style-type: none"> <li>• Swifter approval of vacancies where the vacancies involve a straight replacement.</li> <li>• The approval of VMFs by the EPG on an exceptional basis or at the Finance approval stage by the Chief Finance Officer.</li> <li>• Agree the process for processing leavers to</li> </ul>	<p>The VMF approval process has changed to an electronic system to remove the delays associated with the paper based method. Furthermore, specialist recruiters are now in post to manage the whole recruitment process and take responsibility for ensuring that the VMF is approved. We selected five new starters from 2018 / 2019 and confirmed that the average time taken from submission of the VMF through to approval of the VMF by the EPG was 13 working days. There was one instance where the VMF took 30 days from submission through to final approval, however this spanned the Christmas period and therefore we do not see this as a significant issue as delays can be expected at this time of year. Under the new system for VMF approvals, the length of time to approve VMF from submission to HR and to finance are both circa two days. Approval time between finance and EPG is around six days. Our sample shows that overall approval time has increased under the new system.</p> <p>There is a wider project in place taken on by HR Advisors with the support of recruitment to address the leaver process and to ensure this is linked to recruitment. The leavers process has been reviewed and a new leavers survey and exit interview process is currently being agreed. This is to be implemented in quarter four and is an action item under HR portfolios.</p>	2	<p>Agree the process for processing leavers to ensure that this linked to recruitment.</p> <p><b>Responsible Officer:</b> HR Advisor</p> <p><b>Priority:</b> Low</p> <p><b>Implementation date:</b> 31 March 2019</p>

ensure that this linked to recruitment.

Risk Exposure			Root causes		
There is a risk of untimely recruitment leading to a skills gap.			<p>Current process prevents engagement between the recruiters and the hiring managers before a VMF has been submitted.</p> <p>The lack of a formal process for agreeing the recruitment strategy for each vacancy where appropriate. <b>(Management action two)</b></p> <p>Failure to have a process of ensuring that the most effective advertising route is always taken. <b>(Management action three)</b></p> <p>The advertising contract is due for re-tender in October and there is an appetite to review the service.</p> <p>Labour intensive process.</p> <p>The lack of a forward planning in ensuring each process is done in a timely manner. <b>(Management action six)</b></p>		
Probability	Financial	Reputational	Operational	Legal	Rating
Probable	Negligible	Negligible	Minor	Negligible	5:8

2	<p>Management will:</p> <ul style="list-style-type: none"> <li>Implement a process by which a formal job card is created agreeing all the key dates including the</li> </ul>	<p>We were provided with evidence that a timetable is agreed for vacancies which record the key dates of the recruitment process, furthermore a tracker is maintained which tracks all recruitments in progress. However, from a review of these documents we were unable to determine what the marketing strategy was for that particular recruitment.</p>	3	<p>Update recruitment tracker to include details of the marketing strategy.</p> <p>Develop and implement an overarching marketing strategy with tiered options which would ensure that the</p>
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- marketing strategy to be applied.
- Implement a more customer focussed environment whereby guidelines are provided alongside recruiter and hiring manager up-skilling. This would be supported by an overarching formally documented marketing strategy with tiered options which would ensure that the most effective form of advertising is utilised. This will be supported by the approach to a new advertising contract as this is due to re-tender.

Furthermore, whilst advertisement routes are outlined in the recruitment training pack, there is no overarching strategy outlining the options available and how best to choose the most suitable option.

**(See management action one for risk exposure)**

most effective form of advertising is utilised.

**Responsible Officer:**

HR Manager and Senior Human Resource Manager

**Priority:**

Medium

**Implementation Date:**

30 April 2019

### Automatic Number Plate Recognition (ANPR)

Ref	Management action	Audit finding	Current status	Updated management action
3	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	As part of our follow up review we were provided with an email which had been sent to all staff reminding them to retain evidence of approval for all ANPR searches. This email included extracts from the National ANPR Standards which explained the level of authorisation required for data access and the purpose for which the data needs to be accessed.  ANPR procedural documentation have been updated and now include details regarding the provision of access control audits. However, discussions with the ANPR Data, Access and Technical Manager highlighted that whilst procedures have been updated, the audit programme has not yet been implemented. This is currently awaiting the development and implementation of an electronic form to be used by the audit team.	2	ANPR documentation will be updated to reflect that ANPR Data Access and Technical Manager will no longer be carrying out the audits and that this will be undertaken by the Risk and Assurance Unit.  A pilot ANPR review will be undertaken in quarter one with a review of resourcing



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 system that shouldn't. We will then carry out a fully comprehensive exercise to review which roles should have access to the national system once ANPR data is moved over (beginning of May).

Furthermore, the ANPR procedure states that the ANPR Data, Access and Technical Manager will undertake the audits however discussions highlighted that these will now be done by the Risk and Assurance Unit. The ANPR procedures were also not published on the shared network. Procedures should be updated to reflect these changes in responsibilities and published in the policies and procedures section of share point.

A review of those with access to the ANPR system was undertaken by ANPR Data, Access and Technical Manager and several senior members of policing staff. This produced a list of staff who should have access to the system and access permission adjusted accordingly. This list of those with access to the local system will be the same individuals who will have access to the national system once it is rolled out. An exercise has been undertaken to map the access permissions of the current users to the equivalent access rights in the national system to ensure that a similar level of access is transferred.

implications to be carried out by June 2019.

**Responsible Officer:**

Risk and Assurance manager

**Priority:**

Medium

**Implementation date:**

30 June 2019

Risk Exposure			Root causes		
Unauthorised persons have access to ANPR data.			Documentation is out of date and does not detail audit provisions.		
Searches on ANPR capture records have not been authorised.			Evidence of authorisation is not being retained. Staff are unaware of who has authorisation for searches.		
Probability	Financial	Reputational	Operational	Legal	Rating
Probable	Nil	Minor	Negligible	Minor	5:8

### Chief Officer and Independent Custody Visitor Expenses

Ref	Management action	Audit finding	Current status	Updated management action
4	The senior officer who had been getting their claim authorised by their deputy will be reminded that this is not appropriate. When the new expenses system is	We reviewed a sample of expenses claimed by chief officers during the period September 2018 - December 2018, our testing confirmed that chief officer's expenses are being approved by an appropriate senior member of staff (i.e. not their deputies) in all cases. The approvals process is set to be overhauled following the introduction of a new electronic system for claiming expenses however, as yet this has not been implemented and therefore the new QA process has not been developed and implemented.	2	The QA process for all the rest of the expenses will include all other claims over a de-minimus limit and between 10% and 20% of all other claims.

introduced, the current pre-payroll checks of the all chief officer expenses by a member of the finance SMT will continue (see recommendation four below).

The QA process for all the rest of the expenses will include all other claims over a de-minimus limit and between 10% and 20% of all other claims.

ICV expenses will continue to be pre-checked by the ICV Co-ordinator. The decision not to pre-authorise will be reviewed after a period of operation, taking into account particularly the number of claims rejected or amended after review.

Risk Exposure			Root causes		
Inappropriate expense claims being paid.			Lack of evidence to support the expense being incurred.		
Probability	Financial	Reputational	Operational	Legal	Rating
Probable	Negligible	Negligible	Negligible	Negligible	5:4

ICV expenses will continue to be pre-checked by the ICV Co-ordinator. The decision not to pre-authorise will be reviewed after a period of operation, taking into account particularly the number of claims rejected or amended after review.

**Responsible Officer:**

Chief Constable's Chief Finance Officer

**Priority:**

Medium

**Implementation date:**

30 April 2019

**Exhibits: Seizure, Storage and Disposal of Controlled Drugs**

Ref	Management action	Audit finding	Current status	Updated management action
5	The FEM has undertaken an investigation in order to locate the identified exhibits from our testing sample. The three 'not controlled' substances at York have been	We selected Scarborough and York stations to determine whether quarterly audits of the drugs stores are taking place. We confirmed in 2018 and audit had taken place in each quarter from at Scarborough police station, the results of which were stored centrally and reported to the Service Improvements Manager.  There have however been delays in implementing the audit programme at York station. When moving to a new drug store, a large amount of drugs were found which had not been recorded on the NICHE system, this took circa three months to reconcile and ensure all drugs were	2	Dip sample audits will be conducted at the Exhibits store on a regular basis (for each category of property as a minimum monthly), as

confirmed as destroyed and the Scarborough exhibit has been located. One exhibit remains outstanding and a referral has been made to Professional Standards for further investigation. Audits / reconciliations of drugs exhibits will be undertaken, as a minimum, on a quarterly basis by the FEM or nominated appropriate individual to ensure all drug exhibits can be accounted for.

appropriately recorded and labelled. As a result, the audit programme was not a priority during this time. A full audit of the York drug store will be undertaken to ensure that all drugs have been processed on NICHE, regular auditing will commence in 2019.

Risk Exposure			Root causes		
Risk of not being able to locate exhibits leading to legal evidence / cases being lost or delayed.			Inability to locate exhibits.		
Probability	Financial	Reputational	Operational	Legal	Rating
Probable	Negligible	Minor	Minor	Minor	5:8

documented in the BAS Exhibits Audit Manual.

**Responsible Officer:**

Service Improvement Manager

**Priority:**

Medium

**Implementation Date:**

30 June 2019

## Data Quality

Ref	Management action	Audit finding	Current status	Updated management action																								
6	Other areas of the Home Office Counting Rules will be reviewed as part of the Force Crime and Incident Registrar's annual audit plan. Regular monitoring of crime recording will be undertaken by supervisors, this monitoring will be reviewed by the Information Management Team to inform their audit plan, identify areas of weakness and to take assurance where crimes	Discussions with the Force Crime and Incident Registrar highlighted due to staff shortages in the CMU team there is not currently the capacity to undertake audit / monitoring activities of crime recording. This action will be addressed once recruitment has been completed.	3	Other areas of the Home Office Counting Rules will be reviewed as part of the Force Crime and Incident Registrar's annual audit plan.  Regular monitoring of crime recording will be undertaken by supervisors, this monitoring will be reviewed by the Information Management Team to inform their audit plan, identify areas of weakness and to take assurance where crimes																								
		<table border="1"> <thead> <tr> <th colspan="3">Risk Exposure</th> <th colspan="3">Root causes</th> </tr> </thead> <tbody> <tr> <td colspan="3">Risk of errors in crime recording in other crime classifications not being detected.</td> <td colspan="3">Audits of other counting rules are not being carried out.</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>Minor</td> <td>Minor</td> <td>Minor</td> <td>5:8</td> </tr> </tbody> </table>		Risk Exposure			Root causes			Risk of errors in crime recording in other crime classifications not being detected.			Audits of other counting rules are not being carried out.			Probability	Financial	Reputational	Operational	Legal	Rating	Probable	Negligible	Minor	Minor	Minor	5:8	
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Probable	Negligible	Minor	Minor	Minor	5:8																							

are being recorded in accordance with National Crime Recording Standards and Home Office Counting Rules.

Resource for this team is being considered as part of the T2020 review, after which the capacity to undertake audits will be better understood.

Standards and Home Office Counting Rules.

**Responsible Officer:**

Force Crime and Incident Registrar and Service Improvement Manager

**Priority:**

Medium

**Implementation Date:**

31 March 2019

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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 the system 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 will undertake a review of agreed high and medium priority management actions which have been closed on the system.

We will also consider recommendations classified as 'fundamental' or 'significant' raised by the previous internal auditors which have been closed on the system.

We will review closed actions on the system between 11<sup>th</sup> June 2018 and 31<sup>st</sup> December 2018.

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

- The review will only cover audit recommendations previously made, and we will not review the whole control framework of the areas listed above. Therefore, we will not provide assurance on the entire risk and control framework.
- We will only consider closed high and medium priority management actions and closed fundamental and significant recommendations.
- We will ascertain the status of recommendations through discussion with management and review of the recommendation tracking.
- We will not consider HMICFRS recommendations.
- Where testing is undertaken, our samples will be 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
Human Resources - Recruitment	<p>The recommendations in the change proposal will address the following points raised:</p> <ul style="list-style-type: none"> <li>• A structured and consultative engagement between the recruiter and the hiring manager before the commissioning stage.</li> <li>• A review of the responsibilities of colleagues within the HR team will be undertaken as part of the change management process.</li> <li>• Business area role profiles will be reviewed and brought up to date as part of action underway with a Skills Working Group.</li> <li>• The VMF process will be re-considered, especially, with regards to obtaining all the mandatory information in the first instance.</li> <li>• Advertising re-tender is already in Service Delivery Plan for 2017/18.</li> </ul>
Human Resources - Recruitment	<p>The following will be undertaken:</p> <ul style="list-style-type: none"> <li>• The SLA will be reviewed in conjunction with the HR team's HR Change Proposal outcomes and metric development work streams.</li> <li>• Following agreement of the new commissioning process, a review of when the clock starts will be undertaken in consultation with the all relevant stakeholders.</li> <li>• The WCN software providers will be consulted to ensure that there is a facility to include the EPG approval / agreed commissioning date.</li> </ul>
Seized Cash Spot Check	<p>A force wide message and briefing note to be sent out advising officers / staff involved in seizing evidence:</p> <ul style="list-style-type: none"> <li>• Correct packaging (double bagging and capturing signatures);</li> <li>• When cash should and shouldn't be counted (and to provide an estimated amount when it can't be counted);</li> <li>• Cash that should have been counted and hasn't will be allocated to local supervision to resolve; and</li> <li>• The OIC must scan onto the Niche occurrence the UKNCO form when counterfeit cash is sent off. Further training to be provided to all staff handling seized cash;</li> <li>• Process to follow when cash has not been submitted in accordance with the force procedure;</li> <li>• Correct banking processes to follow (including mutilated cash); and</li> <li>• Ensure any relevant amounts are banked on a weekly basis.</li> </ul>

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Seized Cash Spot Check	The Exhibit Manager and/or Service Improvement Manager will ensure that monthly audits are undertaken, documented and stored in a centralised location. EMSO's/CSO's will conduct a weekly check of the safe to ensure that any amounts requiring banking are processed and that the amounts contained are not exceeding the safe limits. Any issues identified will be documented and escalated to management.
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Seized Cash Spot Check	The Force will ensure that the EMSO's conduct a weekly safe check to identify amounts requiring banking, and that the banking takes place on a weekly basis.  Staff will be trained on banking procedures. As per action 1, all authorised banking sheets to be stored in a central location
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Automatic Number Plate Recognition	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.
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Chief Officers and Independent Custody Visitors' Expenses	The process for reviewing the Chief Officers expenses which is carried out by a member of the Finance SMT (not necessarily the FSSM) before the payroll is run. The process will be documented and the review will be evidenced in a permanent form. This review will continue to be carried out after electronic expenses claims system is implemented (see recommendation three above).
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Chief Officers and Independent Custody Visitor's Expenses	The new process for the review and payment of ICVs expense claims will be support by procedures. The procedures will document how appropriate records will be maintained to ensure that over and underpayments are not made.
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Human Resources - Training	NYP's Job Description Library will be the single repository to articulate the exact training and accreditation requirements for each generic and portfolio role.
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Exhibits: Seizure, Storage and Disposal of Controlled Drugs	Management will ensure that there is a clear documented process to evidence the following: <ul style="list-style-type: none"><li>• Bags have been sealed and contents checked in the presence of a nominated responsible individual and that this is appropriately evidenced on Niche;</li><li>• The bags being transported for disposal have been checked out on the system by an appropriately nominated individual and a fully itemised manifest of drugs taken for disposal accompanies the drugs to the incinerator;</li><li>• Ensure that when final disposal of the exhibits is witnessed by appropriately nominated persons that all individuals sign the relevant documentation and that this is scanned back on to the disposal occurrence on Niche; and</li><li>• There is currently a Single Tender Action (STA) form in place so that SRCL can be used by NYP for the disposal of drugs. SRCL are the only waste disposal company within a reasonable travelling distance who hold the required permits</li></ul>
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and licences to destroy controlled drugs. NYP will ensure that this is regularly reviewed until regional procurement can implement a compliant contract.

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Crime Data  
Integrity Action  
Plan

All actions will be allocated due dates and a RAG rating.

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Crime Data  
Integrity Action  
Plan

All actions where no progress has been made will be reported to the Operations Delivery Board and further support obtained where appropriate.

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Data Quality

The FCIR will remind CMU when crimes need to be referred to the DDM. DIs will be reminded they must document what they have reviewed on crime records and the reasons for their decision.

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## FOR FURTHER INFORMATION CONTACT

**Dan Harris, Head of Internal Audit**

Tel: 07792 948767

[Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)

**Angela Ward, Senior Manager**

Tel: 07966 091471

[Angela.Ward@rsmuk.com](mailto:Angela.Ward@rsmuk.com)

**Philip Church, Client Manager**

Tel: 07528 970082

[Philip.Church@rsmuk.com](mailto:Philip.Church@rsmuk.com)

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