

Joint Independent Audit Committee

19 March 2019

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
Follow Up Visit 2 18/19	Opinion not issued for follow ups	March 2019	High Med 5 Low 1	Med 0 Low 0	Med 5 Low 1		No Exceptions
Transport Hire and Pool Vehicles	Partial assurance	March 2019	High Med 4 Low 1	High Med 1 Low 0	High Med 3 Low 1		No Exceptions
Subject Access Requests	Partial assurance	March 2019	High 2 Med 2 Low 3	High Med Low 1	High 2 Med 2 Low 2		No Exceptions
HR Sickness Absence including Medical Retirement	Reasonable assurance	March 2019	High Med 3 Low 2	High Med2 Low 1	High Med1 Low 1	Med1 Low 1	Exception Report Recommendations carried forward. Rationale captured in the endnotes ⁱ
Freedom of Information	Reasonable assurance	November 2018	High 1 Med 2 Low 3	High Med Low 1	High 1 Med 2 Low 2	High Med 2 Low 1	Exception Report Recommendations carried forward. Rationale captured in the endnotes ⁱⁱ
Resource Management: Overtime	Reasonable assurance	November 2018	High 0 Med 3 Low 1	High Med 3 Low	High Med Low 1	Low 1	HR resources abstracted to Transform 2020 activity. No rationale at this time.

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
Key Financial Controls 2018 / 2019	Reasonable assurance	November 2018	Med 4 Low 3	Med 2 Low 2	Med 2 Low 1	Med 2 Low 1	Exception Report Recommendations carried forward. Rationale captured in the endnotes ⁱⁱⁱ
Police and Crime Plan	Reasonable assurance	November 2018	High Med 2 Low 2	High Med Low	High Med 2 Low 2	Med 2 Low 2	Exception Report Recommendations carried forward. Rationale captured in the endnotes ^{iv}
Commissioning: North Yorkshire Justice Service and York Youth Offending Team	Substantial assurance	July 2018	Suggestions 6	Suggestions 2	Suggestions 4		No Exceptions
Transparency: Specified Information Order	Reasonable assurance	July 2018	High Med 2 Low 9	Med 1 Low 9	Med 1	Med 1	Awaiting update from Tina Re Rec 6. Rationale captured in the endnotes ^v
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 ^{vi}
ANPR	Reasonable assurance	March 2018	High 0 Med 3 Low 2	Med 2 Low 2	Med 1		No Exceptions
Integrated Offender Management	Partial assurance	March 2018	High 1 Med 2 Low 0	High 0 Med 0	High 1 Med 2		No Exceptions

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Live Recs	Overdue/ Exceptions	Remarks
General Data Protection Regulation (GDPR) and Police Directive Governance	Advisory assignment	March 2018	Suggestions 11	Completed 3	Suggestions 8		

Internal Audit Recommendations Tracker Closed Audits

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Remarks
Code of Practice – Victims Of Crime	Reasonable assurance	December 2017	High 0 Med 3 Low 3	Med 3 Low 3	Audit closed January 2019
Follow Up Visit 1 18/19	Opinion not issued for follow ups	July 2018	High Med 1 Low	High Med 1 Low	Audit closed January 2019
Bail Management	Partial assurance	November 2018	High 2 Med 6 Low	High 2 Med 6 Low	Audit closed January 2019
Crime Data Integrity Review	Partial assurance	November 2018	High 2 Med 2 Low 4	High 2 Med 2 Low 4	Audit closed November 2018
Chief Officers and Independent Custody Visitors Expenses	Reasonable assurance	July 2018	High Med 4 Low 1	Med 3 Low 1	Audit closed October 2018
Procurement	Substantial assurance	March 2018	High 0 Med 0 Low 2	Low 2	Audit closed October 2018

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Remarks
Chief Officer Salaries, Allowances and Expenses	Substantial assurance	June 2017	High 0 Med 0 Low 1	Low 1	Audit closed October 2018
Internal Audit Follow up 2. 16/17	Opinion not issued for follow ups	September 2016	High 0 Med 6 Low 0	Med 6	Audit closed October 2018
Human Resources Recruitment	Partial assurance	December 2017	High 1 Med 5 Low 0	High 1 Med 5	Audit closed October 2018
Follow Up 2018	Opinion not issued for follow ups	July 2018	High Med 1 Low	Med 1	Audit closed May 2018
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

Audit Title	Internal Audit Opinion	Date Reported to JIAC	No of Recs	No of Recs Completed	Remarks
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
HR Training	Reasonable assurance	September 2016	High 0 Med 3 Low 0	Med 3	Audit closed June 2018
Seized Cash Spot Check	Reasonable assurance	December 2016	High 0 Med 3 Low 0	Med 3	Audit Closed July 2018

ⁱ **Human Resource Management Sickness Absence including Medical Retirement**

Presented to JIAC March 2019

Recommendation 1

There are several procedures and guidance in place to manage sickness absence including:

- Police Staff Capability Procedure Attendance;
- Management Guidance; and
- Quick Reference Guide - Sickness Supervisor Quick Reference Guide – Sickness.

Risk Exposure:

There is a risk that individuals are not being held to account for compliance with the procedure.

Agreed management action:

Guidelines will be updated to include action to be taken in the event of noncompliance with the guidelines.

Recommendation 5

Once the IRMP/SMP have provided their report to HR and given an opinion as to whether then individual is permanently incapacitated/medically unfit, a report is prepared for the Chief Constable / Interim Chief Executive Officer in order that they can make a decision regarding retirement on the grounds of ill health. This includes information provided by the individual, information from local management and a recommendation from the Head of Human Resources and Training.

Risk Exposure:

Decisions to ill health retire officers and staff are delayed leading to a financial cost to the organisation due to full pay being paid from the date of SMP / IRMP referral in line with the regulations.

Agreed management action:

Decision makers will be reminded of the requirement to make a decision within 30 days of the final SMP and IRMP report being received.

Carry forward rationale for recommendation 1 and 5:

Due to staff absence, reduced staffing and the work required by the Transformation program these recommendations have not been implemented by the original target date of January 2019 and November 2018 respectively, therefore these two recommendations are extended until the end of April 2019.

ii Freedom of Information

Presented to JIAC November 2018

Recommendation 1

Freedom of Information (Fol) requests can be made through a number of channels including letter, email and social media.

All requests for information are received by both the force and the Office of the Police, Fire and Crime Commissioner (OPFCC). Fol requests are then passed over to the Civil Disclosure Unit (CDU).

Once the requests are received they are logged by the Civil Disclosure Unit (and the Office for the Police and Crime Commissioner, where applicable) on a daily basis.

Risk Exposure:

The Police, Fire and Crime Commissioner Fol requests are either being duplicated and/or missed.

Agreed management action:

Roles and responsibilities of the OPFCC and the Civil Disclosure Unit will be clearly defined, agreed and documented to avoid confusion and duplication.

A meeting will be held between the OPFCC and CDU to clarify this.

Carry forward rationale:

A meeting was held on the 21.01.19, the Police Lawyer is actively engaged with OPFCC discussing roles and responsibilities, this will form part of the Enable project therefore the target implementation date is moved to 30/04/19.

Recommendation 5

Fol performance statistics are presented as part of the Corporate Health Pack to the Executive Board.

Fol is presented to the Police and Crime Panel on a periodic basis.

Information Assurance Board (IAB) has Fol as a standing item on the agenda and performance indicators in relation to statutory information requests.

Action plans are put in place to address under performance.

Risk Exposure:

Risk that the underperformance of FoI requests in not being monitored leading to non-compliance.

Agreed management action:

FoI request compliance will be scrutinised internally. This will be through the Executive Board (EB) holding the Head of Collaborative Legal Services to account for the performance of the unit.

Carry forward rationale:

FoI performance is a standard agenda item on EB (next meeting is in March 2019) and also a standard meeting agenda item on IAB (next meeting April 2019). Although they are now recurring agenda items on both boards, in order to ensure that there is sufficient scrutiny the management action is carried forward to 3rd June 2019.

Recommendation 6

North Yorkshire Police and the Police, Fire and Crime Commissioner publish the information detailed in the ICO's definition document on their website. There is a review process in place to ensure the information is kept up to date.

Risk Exposure:

Risk of an increase in FoI requests leading to further non-compliance with ICO requirements.

Agreed management action:

A review will be undertaken on an annual / six monthly basis to ensure all up to date information has been published. The departments will then work with Corporate Communications to update any out of date information.

Carry forward rationale:

Due to current reduced staffing levels the unit do not have the capacity to fulfil this recommendation, target implementation extended to 30.04.19 when T2020 will take effect and additional resources may be allocated to the unit.

ⁱⁱⁱ Key Financial Controls 2018 / 2019

Presented to JIAC November 2018

Recommendation 3

The DRM Manual details who is responsible for the creation and amendment of supplier bank details.

Risk Exposure:

Risk that individuals may not be aware of their roles and responsibilities.

Agreed management action:

A process map will be developed and approved that fully details the supplier creation and amendment process.

Carry forward rationale:

This is currently on hold, process map awaiting Transform 2020 outcomes in order to be in line with required process going forward. Extended to 30.09.19

Recommendation 5

All users have the ability to raise a requisition on the Oracle system, although not all users have the access rights to raise and approve purchase orders.

Delegated limits are enforced on the Oracle system in line with the delegation scheme in place.

Risk Exposure:

Risk that an individual could authorise purchases for which they do not have approval.

Agreed management action:

DRM Manual to be reviewed to ensure that it reflects current practice.

Carry forward rationale:

Remains open DRM has not been reviewed due to staffing changes, within the department new implementation date now 30.12.19

Recommendation 7

Vacation rules are used in Oracle for an individual to set up a temporary delegation of their authority while away from the work place. The system then records the delegation in the approval chain, so reviews can be carried out. As an individual sets up this rule within their own account they are responsible for ensuring that the delegation is appropriate.

Risk Exposure:

Risk that individuals may delegate approval to those not in line with the scheme of authorisation.

Agreed management action:

We will look into commissioning a report which details vacation rules and who has to set them up. This will be reviewed by the P2P Manager on a monthly basis. Any vacation rules set up by the P2P team will be approved by email in advance by the Head of the Department or the Head of Finance.

Carry forward rationale:

Partially completed –delegation is set up by P2P team without email authority. The suggested report has been scoped but is awaiting outcome of Transform 2020 review to assess requirement going forward. Extend to 30.09.19

^{iv} **Police and Crime Plan 5.18/19**

Presented to JIAC November 2018

Recommendation 1

There are two main meetings within the governance structure in which the PCC holds the Chief Constable to account for delivery of the Police and Crime Plan. These are the Public Accountability Meeting and the Executive Board.

Performance information relating to the Police and Crime Plan is presented to the Public Accountability Meeting. Performance information in relation to the delivery plan is reported to the Executive Board that demonstrates the progress in implementing the outcomes contained within the Police and Crime Plan.

Risk Exposure:

Risk that the Chief Constable is not being held to account for delivery of the Police and Crime Plan by the Police and Crime Commissioner.

Agreed management action:

Public Accountability Meetings will make explicit reference to the role in scrutinising Police and Crime Plan. Terms of Reference of the Public Accountability Meeting and Executive Board will be approved.

Carry forward rationale:

Since the transfer of governance of North Yorkshire Fire and Rescue Service (NYFRS) to the North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority, work has been developing as part of the transitional arrangements to include the public scrutiny and accountability of NYFRS within the PAM. Therefore, steps are being taken to ensure the topics covered within the PAM meetings include themes from both the Police and Crime Plan priorities for North Yorkshire Police (NYP) and the Fire and Rescue Plan priorities for NYFRS. Currently, the Fire and Rescue Plan is in production and is at consult phase for publication in April 2019. The PAM Terms of Reference are being updated to include scrutiny and accountability across service delivery for both NYP and NYFRS and to ensure items within the agenda such as the performance packs and service oversight are designed to satisfy appropriate scrutiny by the Commissioner, with the public in mind.

In light of recent changes and transitional work, the new ways of working for PAM are being developed and the target date for implementation is extended to 30 April 2019 to ensure the necessary work is carried out to include the scrutiny and accountability role of PAM within amended Terms of Reference. These Terms of Reference will make reference to the role of PAM in scrutinising the Police and Crime Plan and the Fire and Rescue Plan moving forwards.

Recommendation 2

Partial missing control

There are four key strategies, currently in development, to deliver the outcomes in the Police and Crime Plan these are currently in the process of being agreed through the organisation's governance structure.

The four key strategies are:

- People Strategy;
- Digital Strategy;
- Estates and Logistics Strategy;
- Operational (Control) Strategy.

Delivery of each of these strategies will be through service delivery plans, although these are not yet developed as the strategies must be developed firstly.

Risk Exposure:

Risk that strategies are not developed and progressed to meet the Police and Crime Plan priorities and outcomes.

Agreed management action:

Clear documented timelines for delivery of the key strategies and service plans will be developed.

Carry forward rationale:

It was confirmed during the last audit that the force was progressing through a transitional year, as the ongoing Transform 2020 programme with PWC matured. The four strategies (Estates, Digital, People and Control Strategy) all remain in draft format whilst the transformation programme reaches its conclusion. It was previously noted that all the draft strategies referenced the Police and Crime plan priorities and this is something that will feature in the plans when finalised. It is still anticipated that the strategies and supporting plans will be in place by end April 2019, therefore extended to 30 April 2019.

Recommendation 3

For the financial year 2017/2018 a delivery plan was in place that captured the deliverables against the Police and crime Plan.

A delivery plan closure report was undertaken which identified key areas where progress had been made and also any outstanding deliverables which have been rolled into 2018 / 2019.

There is no delivery plan in place for 2018 / 2019 as the strategies for delivering the Police and Crime Plan are still under development.

Risk Exposure:

Risk that the Chief Constable is not being held to account for delivery of the Police and Crime Plan by the Police and Crime Commissioner.

Agreed management action:

Delivery of the Police and Crime Plan priorities in 2018 / 2019 will be clearly documented in developing strategies.

Carry forward rationale:

The strategies detailed in recommendation 2, will be the key delivery vehicle for the Police and Crime Plan from 2019 onwards. Service plans will then be used as a replacement for delivery plans with clear references/links to the Police and Crime Plan. The 2018/19 year is a transition year in the approach being taken due to the ongoing Transform 2020 programme, as such a delivery plan was not created whilst the strategies were still in a draft format. Draft service plans for some areas were prepared and verbal updates on work being undertaken within each Head of Section area were presented at Police and Crime Plan Planning day in November 2018. Service plans will be introduced for the 2019/20 year. Extended to 30 April 2019.

Recommendation 4

Information is requested by the PCC Policy and Scrutiny Officers from the Chief Officers Staff. Where information is required to support delivery of the Police and Crime Plan then this is collated by the Policy and Scrutiny Officers and presented to the Public Accountability Meeting.

Risk Exposure:

Risk that inaccurate or incorrect performance information regarding delivery of the Police and Crime Plan is provided.

Agreed management action:

Information being provided to the Public Accountability Meeting will make reference to the delivery of the four priorities included in the Police and Crime Plan.

Carry forward rationale:

The role of the Public Accountability Meetings (PAM) provides the opportunity for the scrutiny of progress against the four priorities within Police and Crime Plan as well as the wider delivery of policing. For example, the recent PAM meetings have focused on the following areas of policing within the Police and Crime Plan and link to those priorities identified below:

- HR - Reinforcing local policing priority i.e. recruitment, retention, sickness and generally how well North Yorkshire Police are ensuring local policing is resourced appropriately.
- Proactive Policing - Reinforcing local policing priority, and how proactive policing and local policing link and work together to keep people safe and feeling safe.
- 999, 101 - Enhancing the customer experience priority.
- Response Rates - Reinforcing local policing priority, and understanding how well policing is serving communities and individuals.
- Mental Health, Section 136 - Caring about the vulnerable priority, and how North Yorkshire Police work with others and its own resources to keep vulnerable people safe.

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- Crime (overall) - Reinforcing local policing priority.
 - Domestic Incidents - Caring about the vulnerable priority, and arguably reinforcing local policing too, and how North Yorkshire Police delivers against those priorities.
 - Local Policing and Rural Crime - Reinforcing local policing priority.

The four Policy and Scrutiny Officers within the Office of the Police, Fire and Crime Commissioner cover key areas of policy and scrutiny work which focus on the following topics; Policing, Fire, Victims and Partnerships. The remit of the Policy and Scrutiny Officers is to develop the thematic work covered at the PAM. Working with key stakeholders and with the public in mind, it is the role of the Policy and Scrutiny Officers to develop the information being scrutinised at the PAMs and to oversee agreed actions at the meeting which help with the progress of the theme. These themes link to either, the Police and Crime Plan priorities or in light of recent governance changes to the North Yorkshire Fire and Rescue Service, to the priorities within the Fire and Rescue Plan (please see response to Reference 1).

In light of recent changes and transitional work, the new ways of working for PAM are being developed and the target implementation date is extended to 30 April 2019 to ensure the necessary work is carried out to include the scrutiny and accountability role of PAM within amended Terms of Reference. These Terms of Reference will make reference to the role of PAM in scrutinising the Police and Crime Plan and the Fire and Rescue Plan moving forwards.

^v **Transparency: Specified Information Order**

Presented JIAC July 2018

Recommendation 6

What we spend and how we spend it

- Contracts & Tenders:
 - 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;
 - full copies of contracts over £10,000; and
 - copies of each invitation to tender which is issued by the PCC or the Chief Officer where the contract is to exceed £10,000.

Publishing frequency

Lists of contracts to be published quarterly.

Contracts to be published as soon as practicable.

Risk Exposure:

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

Agreed management action:

For all contracts above £10,000, copies of the actual contract will be uploaded.

Carry forward rationale:

Contracts are being reviewed by the suppliers in relation to publication of commercially sensitive information, currently we are awaiting an update from the supplier, and therefore we request an extension to 30 April 2019

^{vi} Data Quality

Presented JIAC March 2018

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 crimes are still being made.

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 recommendations to address the findings and realistic implementation dates.

Carry forward rationale

Due to commitments with work to support the CDI recommendations this recommendation is yet to be fully progressed. Time permitting this recommendation will be progressed as part of the review of the assurance schedule for 2019/20. Extended to the end of May 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 outcomes are being recorded incorrectly, with insufficient evidence to support the outcome.

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 before cautions are administered;
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, or officers should confirm on niche they have read the appropriate caution statement to the offender if this covers the implications fully.

Carry forward rationale

CDI improvement work continues and is a priority at present. As a result an outcomes audit has yet to be scheduled. This will be factored into the assurance schedule review for 2019/20. Extended to the end of May 2019.