



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

Internal Audit Progress Report

17 March 2020

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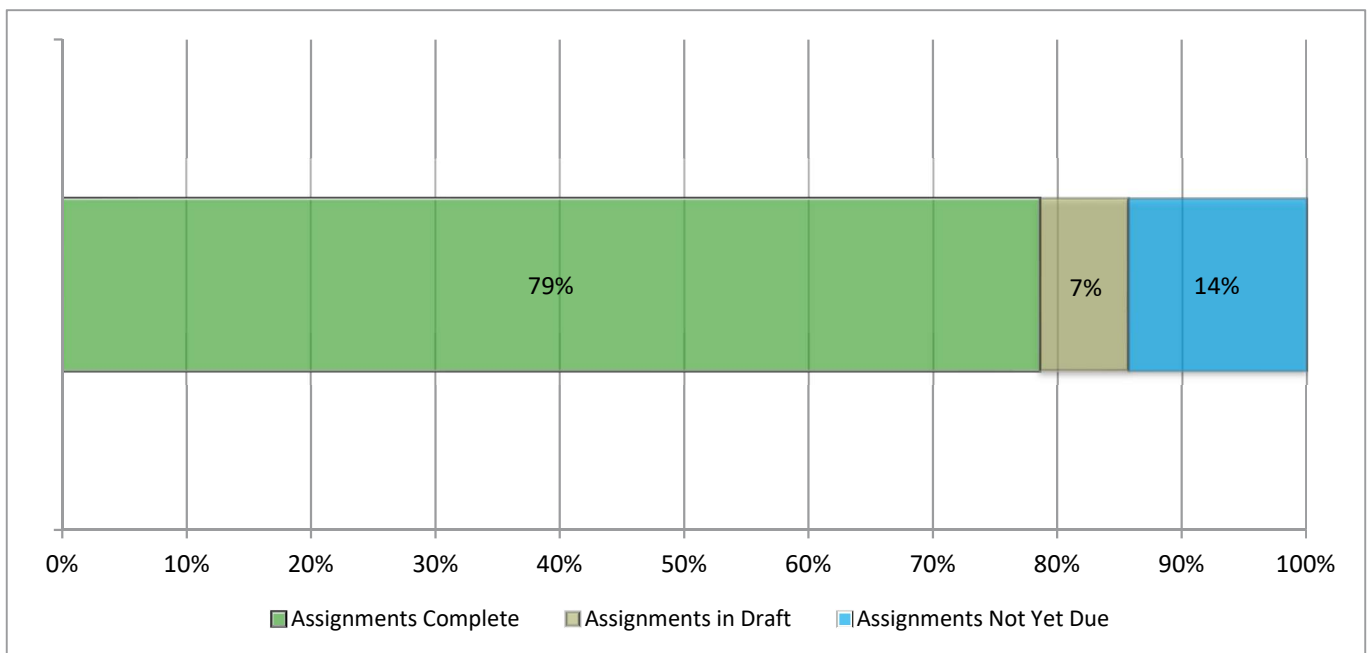
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1 INTRODUCTION

The internal audit plan for 2019 / 2020 was approved by the Joint Independent Audit Committee on 19 March 2019.

The graphic below provides a summary update on progress against the 2019 / 2020 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
Integrated Offender Management	Final		0	3	2
Service Operations	Final		0	7	2
Misconduct and Disciplinary Process	Final		1	6	0
Follow Up of Internal Audit Management Actions: Visit 2	Final	Reasonable Progress	0	2	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.

To date we have issued three final reports with a partial assurance opinion, whilst these opinions will impact on the organisations' year end opinions, they will not in isolation result in qualified opinions. Some of the issues and actions taken by management may however need to be reflected in the annual governance statements.

3 LOOKING AHEAD

Assignment area	Status	Target Joint Independent Audit Committee
Seized Exhibits: Temporary Stores	Draft report issued on 24 October 2019	May 2020
Business Continuity Planning	Fieldwork scheduled to take place week commencing 9 March 2020	May 2020
Policies and Procedures	Fieldwork scheduled to take place week commencing 23 March 2020	May 2020

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been three changes to the audit plan, please see details below:

Reason for change

Victims' Code

The Government are consulting on a new victims' law at the moment and a new Victims' Commissioner has been appointed. As there is some uncertainty if a law is implemented rather than a code a decision has been made to defer the review until 2020 / 2021.

Subject to approval, the Victims' Code review will be replaced with Firearms Licensing.

Approved at 23 July 2019 Joint Independent Audit Committee meeting.

Human Resource Management and Succession Planning
Transform 2020

Both reviews were linked to the implementation of the Transform 2020 programme. Discussions with key stakeholders confirmed changes had not been fully implemented. Approved by management, Business Continuity Planning and Policies and Procedures have replaced these reviews. Both areas were discussed as part of the planning process for 2020 / 2021.

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	12 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
Final report issued within 3 working days of management response	3 working days	1 working day (average)	% of staff with CCAB/CMIIA qualifications	>50%	67% ytd
High and Medium recommendations followed up	Yes	Yes	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working days	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
Vetting		2	0	0
Positive Action Plan		1	4	0
Follow Up of Internal Audit Management Actions: Visit 1	Little progress	0	1	2
Risk Management		2	5	0
Human Resources: Wellbeing		4	5	0
Criminal Disclosure		2	4	0
Firearms Licensing		5	0	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.

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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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