



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

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

FINAL

Internal audit follow up report: 12.19/20

20 February 2020





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Responses received	20 February 2020		Philip Church, Client Manager
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Final report issued	20 February 2020	Client sponsor	Risk and Assurance Manager
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1 EXECUTIVE SUMMARY

1.1 Introduction

As part of the approved internal audit plan for 2019 / 2020, we have undertaken a review to follow up progress made by the organisations to implement the previously agreed management actions:

The scope of the review covers actions closed from 1st May 2019 to 17th January 2020, and as such the audits considered as part of the following up review were:

- Integrated Offender Management (2017/18);
- Human Resource Management Sickness Absence including Medical Retirement (2018/19);
- Transparency: Specified Information Order (2018/19);
- Police and Crime Plan (2018/19);
- Automatic Number Plate Recognition (ANPR) (2017/18);
- Freedom of Information (2018/19);
- Resource Management: Overtime (2018/19);
- Data Quality (2017/18);
- Follow Up of Previous Internal Audit Recommendations: Visit 1 (2019/20);
- Key Financial Controls (2018/19);
- SharePoint Security (2018/19); and
- Follow Up of Previous Internal Audit Recommendations: Visit 2 (2018/19).

The 20 management actions considered in this review comprised of **four high** and **16 medium** priority actions. The focus of this review was to provide assurance that all actions previously made 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 management actions considered in this review, we confirmed that 11 actions had been fully implemented. We have further categorised seven management actions as superseded; which comprised of one high and six medium priority actions. Details of the implemented and superseded actions can be found under Appendix C of this report.

As a result of the review, we identified two management actions as ongoing; both actions have been agreed as medium priority.

Transparency: Specified Information Order (2018/19):

We were unable to confirm all information management policies had been reviewed and updated on the Commissioner's website. The policies refer to the OPCC rather than the OFPCC and outdated policies are still available to access.

Automatic Number Plate Recognition (ANPR) (2017/18):

The ANPR Technical Support Officer is now in post. However, ANPR testing has not been carried out in accordance with the NASP Policy or the Force's ANPR Policy.

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). Actions are recorded within the Audit Recommendations Manager (ARM), which details which actions that are completed, outstanding or superseded for each internal audit review.

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)
Integrated Offender Management	3	0	0	0	3	0	3
Human Resource Management Sickness Absence including Medical Retirement	2	2	0	0	0	0	2
Transparency: Specified Information Order	1	0	1	0	0	0	0
Police and Crime Plan	2	2	0	0	0	0	2
Automatic Number Plate Recognition (ANPR)	1	0	1	0	0	0	0
Freedom of Information	1	1	0	0	0	0	1

Resource Management: Overtime	2	0	0	0	2	0	2
Data Quality	1	1	0	0	0	0	1
Follow Up of Previous Internal Audit Recommendations - Visit 1 (2019/20)	3	3	0	0	0	0	3
Key Financial Controls	2	1	0	0	1	0	2
SharePoint Security	1	1	0	0	0	0	1
Follow Up of Previous Internal Audit Recommendations: Visit 2 (2018/19)	1	0	0	0	1	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	16	8	2	0	6	0	14
High	4	3	0	0	1	0	4
Totals	20 (100%)	11 (55%)	2 (10%)	0 (0%)	7 (35%)	0 (0%)	18 (90%)

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.

Ref	Management action	Audit finding	Current status	Updated management action
1	<p>All information management policies will be reviewed and uploaded to the website.</p> <p>Original priority:</p> <p>Medium</p>	<p><u>Records Management Policy</u></p> <p>Review of the Commissioner’s website confirmed that the Records Management Policy has been updated and uploaded to the website.</p> <p>However, through review of the website, it was noted that there is no documented review date or approval on the website for the policy. Where there is no date or expected date for review documented on the policy, there is a risk that the policy may not be kept up-to-date in accordance with regulation.</p> <p>We contacted the Commissioner’s website administration team and following discussion; the policy date and next scheduled review date were immediately added to support the policy on the website. It was further noted that the policy refers to the Office of the Police and Crime Commissioner (OPCC) instead of the Office of Fire, Police and Crime Commissioner (OFPCC). A recommendation has been made to update this within the policy.</p> <p>Further review of the website revealed that the outdated Records Management and Correspondence Handling Policy from 2014 is still available to view through the link provided on the ‘Policies that govern us’ section. The outdated policy is also embedded within the ‘Specified Information Order – Police’ Policy.</p> <p>The Data Sharing Policies documented under the Freedom of Information Act section of the website included information on complaints and the Specified Information Order; which, as mentioned above,</p>	2	<p>Reiteration of original management action:</p> <p>All information management policies will be reviewed and uploaded to the website.</p> <p>The website will be further reviewed to ensure the following:</p> <ul style="list-style-type: none"> the outdated policies identified through testing will be removed from the website; all policies will be updated to include review dates, next scheduled review dates and responsible owners; and the Records Management Policy and the Complaints Policy under the Freedom of Information section

refers to outdated policies. There are no further indications of the date these policies were uploaded. The Complaints section further refers to the OPCC rather than the OFPCC.

will be updated to refer to the OFPCC.

Information Security Policy

Through review of the website, we were unable to find a published Information Security Policy available.

We have therefore reiterated the original management action, which includes additional findings.

Risk Exposure	Root causes
The Commissioner may not be meeting the requirements of the specified information order.	Information management policies are non-compliant.

Responsible Officers:

Deputy Police and Crime Commissioner

Office and Volunteer Co-ordinator and ICV Scheme Administrator

Priority:

Medium

Implementation date:

31 May 2020

2 Once the Support Engineer role has been filled and training provided, all ANPR Performance testing will be completed in-house in accordance with NASP and the Force's ANPR Policy.

The ANPR Technical Support Officer was appointed at the end of 2018. All required training was completed in January 2019. We obtained examples of the completed training certificates.

Discussions with the ANPR Technical Support Officer verified that the ANPR Performance testing was completed. The testing was undertaken in July 2019 and we obtained the result reports to verify this.

However, the infrequent of testing is non-compliant with the required testing of ANPR devices. ANPR devices require testing when first deployed or re-deployed, and for devices that have been onsite for 12 months on an annual basis.

For 2020, the ANPR Technical Support Officer intends to carry out testing at the end of each month; either remotely or by the roadside. It is recommended that these checks are carried out in accordance with NASP and the Force's ANPR Policy to ensure compliance with the above requirements.

2

All ANPR Performance testing will be completed by the ANPR Technical Support Officer on a regular basis, in accordance with NASP and the Force's ANPR Policy.

Responsible Officer:

ANPR Technical Support Officer

Priority:

Medium

Implementation Date:

30 April 2020

Original priority:

Medium

Risk Exposure	Root causes
The Force is not complying with National ANPR Standards.	Performance checks on ANPR devices are not being carried out in compliance with NASP and the Force's ANPR Policy.

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 The Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire manages the following objective:

Objective of the area under review

We will confirm the actions closed on ARM are supported by appropriate evidence to reflect what has been reported to management and the Joint Independent Audit Committee.

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 ARM.
- We will review closed actions on ARM covering the following period: 1st May 2019 to 17th January 2020.

Limitations to the scope of the audit assignment:

- The review will only cover audit management actions 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.
- We will ascertain the status of management actions 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 Resource Management Sickness Absence including Medical Retirement	Line managers will be reminded of the importance of undertaking return to work interviews.
Human Resource Management Sickness Absence including Medical Retirement	Reminder will be issued to all line managers to ensure referrals to occupational health are recorded on Origin.
Police and Crime Plan	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.
Police and Crime Plan	Clearly documented timelines for delivery of the key strategies and service plans will be developed.
Freedom of Information	FoI request compliance will be scrutinised internally. This will be through the Executive Board holding the Head of Collaborative Legal Services to account for the performance of the unit.
Data Quality	<p>The Information Management Team will consider introducing the improvements listed in the notes below, alongside the agreed follow up actions to ensure ease of action tracking and accountability of recommendations:</p> <ul style="list-style-type: none"> • 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; and • Discuss findings with deployment managers before the audit summary is provided to agree suitable recommendations to address the findings and realistic implementation dates. <p>To follow up actions:</p> <ul style="list-style-type: none"> • Implement an action tracker for recommendations – include responsible owners and implementation dates: <ul style="list-style-type: none"> ○ This could be a live document saved in a shared area where responsible owners are updated when they have completed actions; ○ Only the Information Management Team have access to the tracker, and an update from

responsible owners will be requested ahead of CDI Improvement Group meetings.

- When the recommendation is for Deployment Managers to share the information in the audit workbooks, FCIR will be copied into correspondence with Deployment Managers of FCIR / CROM / CRM staff to confirm that appropriate action is being taken with relevant people;
- The FCIR will request an update on the outcome of meetings between Deployment Managers and their staff to see if any training needs have been identified;
- Where audits find that compliance is poor, these audits should be repeated to ensure that findings and recommendations have been addressed by staff;
- Where this is repeated poor compliance (e.g. regular sexual offences audits), responsible owners will provide an explanation for the continued poor performance and they will have evidence what they have done to address this.

Follow Up of Previous Internal Audit
Recommendations: Visit One (2019/20)

Reiteration of original management action:

Further guidance and specific processes to be developed in relation to the released under investigation to include monthly reviews by the OIC and supervisor reviews.

Follow Up of Previous Internal Audit
Recommendations: Visit One (2019/20)

Reiteration of original management action:

All released under investigation cases will be reviewed to ensure that where no further action has been conducted, that the suspect has been informed.

Follow Up of Previous Internal Audit
Recommendations: Visit One (2019/20)

Reiteration of original management action:

All released under investigation cases will be reviewed to ensure that where the investigation has been concluded that the custody record has been updated and the PNC amended.

Key Financial Controls

A detailed audit trail will be retained for all changes made within the Oracle system.

SharePoint Security

Management will perform a full (and periodic) review of the permissions matrix to identify anomalies (including these identified during this audit), and investigation and remediation as required.

From the testing conducted during this review we have found the following actions to have been superseded. The reasonings for each superseded action have been indicated below:

Assignment title	Management actions
Integrated Offender Management	<p>Work with partners at a strategic level to understand the appetite for a continued IOM scheme.</p> <p><i>Management action has been superseded by the RSM review, Integrated Offender Management conducted in December 2019.</i></p>
Integrated Offender Management	<p>Actions as Finding 1 at a strategic level. Following strategic decision making, reinvigorate with or without partners (depending on appetite) at a local level including improving channels for sharing best practice and escalated issues to a strategic level.</p> <p><i>Management action has been superseded by the RSM review, Integrated Offender Management conducted in December 2019.</i></p>
Integrated Offender Management	<p>As part of the strategic work design a new performance framework and template which informs best practise and gives senior leaders / managers a clear assessment of the performance of the scheme.</p> <p><i>Management action has been superseded by the RSM review, Integrated Offender Management conducted in December 2019.</i></p>
Resource Management: Overtime	<p>Consider enhancing the info reported to People's Board to include detail on types of overtime worked (planned and reactive across departments) and financial implications.</p> <p><i>Greater scrutiny of overtime has seen significant reductions in the approval and spend regarding staff overtime. The HR Department considered the work required to enhance the reported information; the level of work required was deemed disproportionate to the benefit given the Force's achievement in reducing overtime spend through internal scrutiny.</i></p>
Resource Management: Overtime	<p>Consideration should be given to the delegated approval levels for approving overtime claims and whether budget information should be provided to line managers responsible for authorising overtime.</p> <p><i>As part of the T2020 changes, the Finance Department are considering how appropriate information, such as budgets can be provided. It is likely budget holders will be given access to live budget documents to manage departmental spends; it is likely overtime budget will be included within these documents.</i></p>
Key Financial Controls	<p>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.</p>

Any vacation rules set up by the P2P team will be approved by email in advance.

The Force evaluated the costs of the development of the above report against the budget. It was deemed that the cost of development of the budget report was disproportionate to the benefit.

Follow Up of Previous Internal Audit
Recommendations: Visit Two (2018 / 19)

Dip sample audits will be conducted at the Exhibits store on a regular basis (for each category of property as a minimum monthly), as documented in the BAS Exhibits audit Manual.

Management action has been superseded by the Seized Exhibits / Cash – Temporary Stores review conducted in October 2019.

FOR FURTHER INFORMATION CONTACT

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