



The Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire

Internal Audit Progress Report

22 September 2020

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.





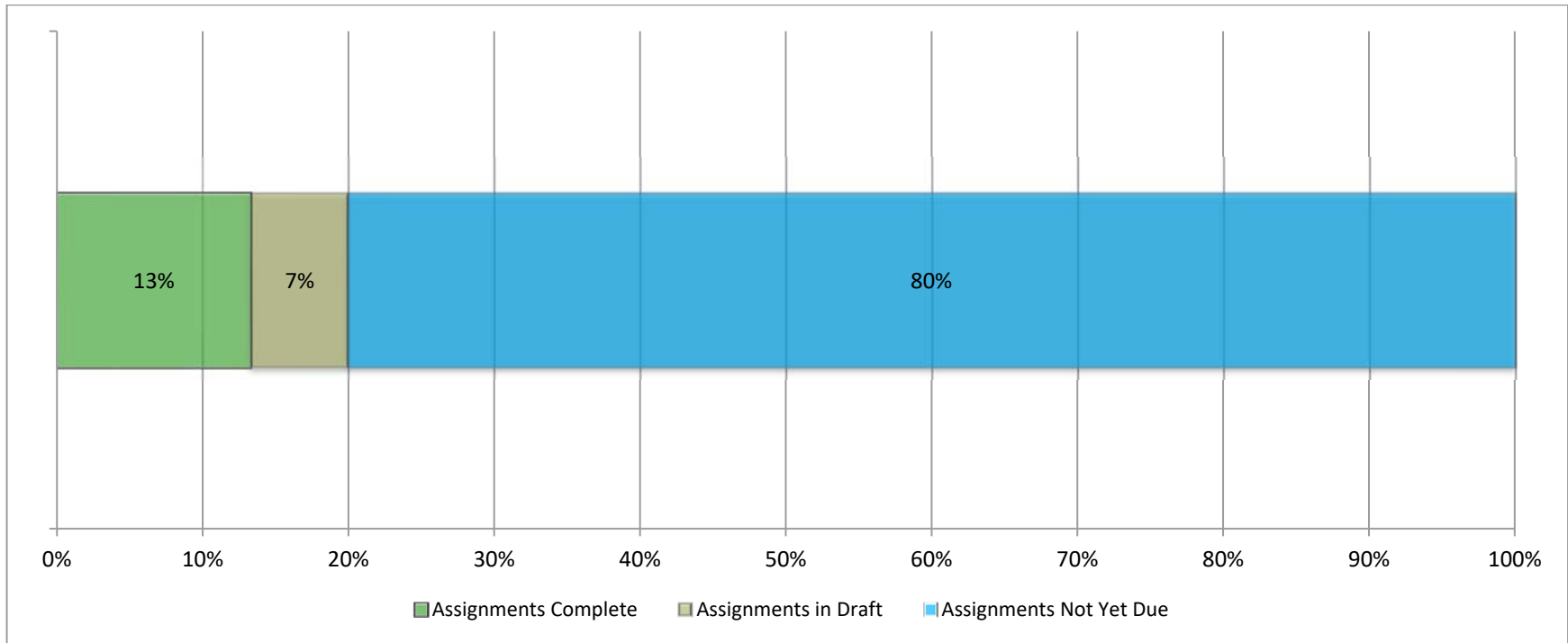
Contents

1	Introduction.....	3
2	Reports.....	4
	Appendix A – Progress against the internal audit plan 2020/2021	7
	Appendix B – Other matters.....	9
	Appendix C - Key performance indicators (KPIs).....	10

1 Introduction

The internal audit plan for 2020 / 2021 was approved by the Joint Independent Audit Committee on 17 March 2020.

The graphic below provides a summary update on progress against the 2020 / 2021 plan.



2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting. We have finalised two reports since the previous meeting and these are detailed below:

Assignment	Actions agreed		
	L	M	H
Follow Up of Previous Internal Audit Management Actions: Visit 1	0	3	0

Objective of the review - To 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.

Overall assurance rating and management actions:

In our opinion the organisations have demonstrated **reasonable progress** in implementing agreed management actions. Of the seven management actions considered in this review (two high and five medium), we confirmed that six actions have been fully implemented and one classified as ongoing. For three actions that had been fully implemented further management actions have been raised to reflect the position of the organisations.

Context:

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits:

- Subject Access Requests (SAR) (2018 / 2019);
- Freedom of Information (2018 / 2019);
- Open Investigations and Crimes (2018 / 2019);
- SharePoint Security (2018 / 2019); and
- Integrated Offender Management (2019 / 2020).



Assignment	Actions agreed		
	L	M	H
Collaborations	1	5	0

Objective of the review:

There is an effective framework in place to monitor the relative efficiency and effectiveness of individual collaborative arrangements through the duration of joint partnership working.

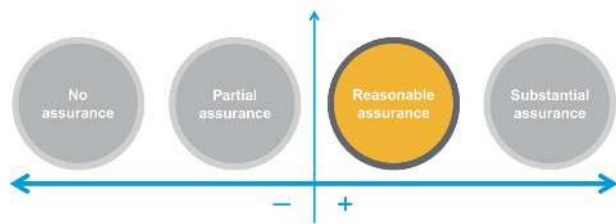
Risk / Police and Crime Plan Priority

Unable to reliably measure the ratio of contribution against benefit of cross sector collaborative effort.

Police and Crime Plan Priority 2: Ambitious Collaboration

Overall assurance rating and management actions:

An overall assurance rating of **reasonable assurance** has been given for this review. We have raised **five medium** and **one low** priority management actions.



The five medium management actions are summarised below:

- A 'benefit's review' of the collaboration six months into its operation, as detailed in the collaboration agreement, was not undertaken nor was a full review undertaken within 12 months of implementation as stipulated in the business case. The first major review of the collaboration did not occur until two years into its operation (August 2018) and, though a number of recommendations were identified, we could not evidence that these had been implemented. Indeed, a recommendation for an independent review of the IDSU was delayed indefinitely.

Assignment

Actions agreed

L M H

- Regular review of performance against the initial proposal through the governance structure could not be evidenced. Concerns were similarly raised around the time allocated at relevant meetings for discussion of the IDSU.
- We could not evidence that, where issues with the collaboration had been identified, actions were raised, recorded in a plan with owners and deadlines, and fully implemented.
- A formally documented exit plan covering termination of all operational aspects of the collaboration with actions and deadlines was not implemented.
- A formal lessons learned exercise considering the causes of the dissolution of the IDSU and how these lessons can be used to inform future collaborations has not been undertaken.

Context:

In 2016, North Yorkshire Police entered into a collaborative agreement with Cleveland Police and Durham Constabulary through which each Force's Police Dog Support Unit was merged to form an Integrated Dog Support Unit (IDSU). The IDSU as a legal entity was dissolved as of 31 December 2019; however, operationally the collaboration had ceased since earlier in 2019 with the respective forces returning to operating as single-force dog support units.

The purpose of this review was to determine on what bases the collaboration was agreed, whether regular performance of the arrangement was monitored and any arising issues addressed, on what bases the decision to exit the collaboration was made and whether the decision had appropriate approval, and how exiting the collaboration has been managed.

Appendix A – Progress against the internal audit plan 2020/2021

The current Covid-19 situation means that our clients and internal audit are working differently. We understand and recognise the organisations' strategic / primary objectives, and that the developments around Covid-19 will continue to impact on all areas of the organisations' risk profile. We will work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs in the current circumstances.

Assignment	Status	Target Joint Independent Audit Committee
Vulnerability and Incident Response	Draft report issued	December 2020
Key Financial Controls: Procurement	Planning meeting held Fieldwork scheduled to take place week commencing 19 October 2020	December 2020
Ethics	Planning meeting held Fieldwork scheduled to take place week commencing 26 October 2020	December 2020
Overtime, Bonus and Honorarium Payments	Planning document issued Fieldwork scheduled to take place week commencing 2 November 2020	December 2020
Bail Management	Fieldwork scheduled to take place week commencing 9 November 2020	December 2020
Freedom of Information Requests Crime Recording: Equality (FOI – OPCC)	Fieldwork scheduled to take place week commencing 7 December 2020	March 2021



Assignment	Status	Target Joint Independent Audit Committee
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 11 January 2021	March 2021
Victims' Code	Fieldwork scheduled to take place week commencing 11 January 2021	March 2021
HMICFRS: Recommendation Tracking	Fieldwork scheduled to take place week commencing 18 January 2021	March 2021
Complaints Readiness	Fieldwork scheduled to take place week commencing 25 January 2021	March 2021
Human Resources: Training	Fieldwork scheduled to take place week commencing 25 January 2021	June 2021
Force Management Statements	Fieldwork scheduled to take place week commencing 15 February 2021	June 2021
Project / Capital Expenditure	Fieldwork scheduled to take place week commencing 15 February 2021	June 2021

Appendix B – Other matters

Impact of findings to date on 2020/21 Opinions

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 two final reports, both with a positive opinion. They will not therefore negatively impact either of our year end opinions. We will provide further updates as more reports are finalised throughout the year.

Changes to the audit plan

Detailed below are the proposed change to the audit plan:

Note	Auditable area	Reason for change
1	Crime Recording: Equality	<p>At the request of management the Crime Recording: Equality review will be replaced with a Freedom of Information Request review focusing on the arrangements at the Police, Fire and Crime Commissioner. This change has been discussed at the Risk and Performance Group meeting.</p> <p>The Force is currently developing Niche to allow for the necessary equality data to be captured, so is not in a position for a review to take place in 2020/2021.</p>

Sector Briefings

Since the last JIAC meeting, we have issued the following client briefings and we can provide electronic copies to members if required:

- Audit and Risk Committees – Navigating COVID-19; and
- The new board agenda - How organisations can better manage their contingency risks.

Appendix C - Key performance indicators (KPIs)

	Delivery			Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	6 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 days of management response	3 days	1 day (average)	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working day	-



For more information contact

Daniel Harris

Head of Internal Audit

RSM Risk Assurance Services LLP

1 St. James' Gate, Newcastle Upon Tyne, NE1 4AD

M: +44 (0)7792 948767 | **W:** www.rsmuk.com

rsmuk.com

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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

Emergency Services News briefing

September 2020



The emergency services have faced some significant and new challenges this year, and in particular, those which have presented themselves as a result of the pandemic. Services have been working tirelessly to help slow down the spread of Covid-19 in order to protect their communities. This emergency services sector briefing provides a round-up of recent publications and developments, with particular focus on Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services' (HMICFRS) reports on collaboration and key findings following its inspections.

Police to police collaboration

HMICFRS has published a report looking at how forces collaborate in order to provide better, more efficient services to the public. 'The Hard Yards: Police to Police Collaboration' is based on findings from HMICFRS' Integrated PEEL Assessment (IPA) inspections for 2018/19. Inspectors found that:

- too many collaborations do not have a clear purpose or objective that is understood by all involved. HMICFRS states that a clearer understanding of the set-up costs of collaboration, the costs of collaborative work, and the costs of failure is required for forces that are working together;
- some forces are not monitoring the benefits of collaboration and that too often forces failed to 'think beyond financial savings';
- decision-making that is complicated and bureaucratic undermined the effectiveness of many collaborations;
- more work needs to be done to address the issues around the uncertainty of who has overall responsibility for the collaboration, and the difficulty to reach a consensus across several forces; and
- some forces are failing to utilise officers with the right skills in their collaborations and are not sharing learning effectively. The report notes that for some forces, collaborations began to make progress once the skills gaps were addressed.

[Read more](#)

Police workforce statistics

The Home Office has published data on the police workforce as at 31 March 2020. There were 210,620 workers employed by police forces in England and Wales, of which 129,110 were police officers. During 2019/20, 7,141 police officers had left the force compared to 7,387 in the previous year.

Between March 2019 and March 2020, there has been a 4.8 per cent increase in the number of officers. Alongside the workforce statistics, the Home Office has also published its [quarterly update](#) on the police officer uplift.

More than 4,000 extra officers were recruited in the first eight months of the government's recruitment drive to sign up 20,000 more officers over the next three years. This shows that forces are on route to achieving the target of 6,000 additional officers in England and Wales by March 2021.

[Read more](#)



We hope you find this update a useful source of insight. If you have any queries, please contact your RSM contact and we will be delighted to help.

Further information

Daniel Harris

National Head of Emergency Services and Local Government

M +44 (0)7792 948 767

E daniel.harris@rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM Corporate Finance LLP, RSM Restructuring Advisory LLP, RSM Risk Assurance Services LLP, RSM Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Employer Services Limited, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are members of the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Baker Tilly Creditor Services LLP is authorised and regulated by the Financial Conduct Authority for credit-related regulated activities. RSM & Co (UK) Limited is authorised and regulated by the Financial Conduct Authority to conduct a range of investment business activities. Before accepting an engagement, contact with the existing accountant will be made to request information on any matters of which, in the existing accountant's opinion, the firm needs to be aware before deciding whether to accept the engagement.