



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

Internal Audit Progress Report

16 March 2021

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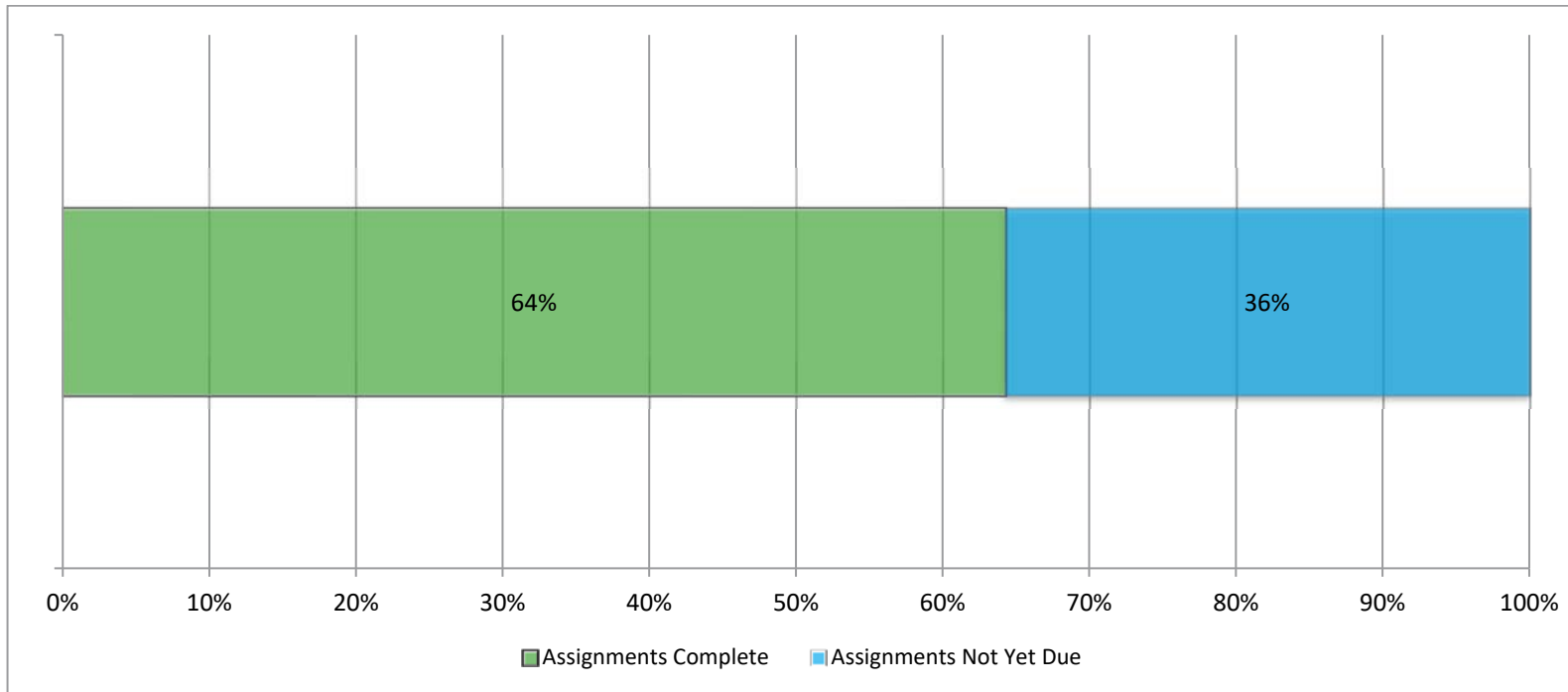
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1 Introduction

The internal audit plan for 2020/21 was approved by the Joint Independent Audit Committee on 17 March 2020.

The graphic below provides a summary update on progress against the 2020/21 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.

Assignment	Actions agreed		
	L	M	H

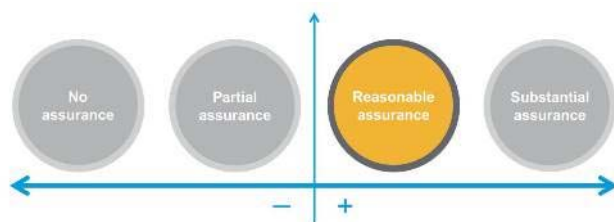
Freedom of Information Requests

8 1 0

Objective of the review:

To review the controls and processes in place to capture and respond to Freedom of Information (Fol) requests are processed within statutory timeframes.

Overall assurance rating and management actions:



An overall assurance rating of **reasonable assurance** has been given for this review. We have agreed **one medium** and **eight low** priority actions. The medium management action is summarised below:

- The last disclosure (i.e. outcome of an Fol request) on the Disclosure Log on the OPFCC website was published on 6 April 2020. Public authorities must publish outcomes of Fol requests (disclosures) as required by the Freedom of Information Act: 'Disclosure of information should be the default – in other words, information should be kept private only when there is a good reason and it is permitted by the Act'. There is a

risk that the OPFCC is not adhering with the FoIA requirement to be transparent in its responses to its Fol requests.



Assignment	Actions agreed		
	L	M	H

Context:

From February 2020 the Office of the Police, Fire and Crime Commissioner (OPFCC) for North Yorkshire assumed responsibility for their freedom of information requests from the North Yorkshire Police Civil Disclosure Unit (CDU) who were previously managing the OPFCC’s freedom of information requests. As part of this assumption of responsibility, the OPFCC inherited a back log of 12 open requests all but one of which had been closed by December 2020.

Since February 2020, there have been 24 requests received into the OPFCC, the average time to respond is 33 working days (range 1-110 working days). Of the 24 requests, 11 were responded to within the 20-working day deadline as is required under the Freedom of Information Act.

The OPFCC uses off-the-shelve software to manage its freedom of information requests. Responsibility for overseeing compliance with the Freedom of Information Act (FoIA) lies with the Office and Volunteer Manager (who assumed responsibility for Fols in July 2020) who reports into one of the two Interim Assistant Chief Executives and Deputy Monitoring Officers.



Assignment

Actions agreed

L M H

Follow Up of Previous Internal Audit Management Actions: Visit 2

0 3 0

Objective of the 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.

Overall assurance rating and management actions:

An overall assurance rating of **reasonable progress** has been given for this review. We have agreed **three medium** priority actions. The medium management actions are summarised below:

- The process for maintaining the Wellbeing Project Plan will be reviewed as part of the Force's restructure now that the new Head of People Services is in post. The reporting of actions within the Wellbeing Project Plan will be raised at the People Board to determine where actions should be reported and the required reporting frequency.
- The Front Counter and Exhibits Lead will submit a business case to recruit an Exhibits data analyst position to increase resources to investigate property discrepancies in the Niche system. The Exhibits Supervisors will ensure that weekly audits of the temporary property stores occur at each location: Harrogate, Scarborough, Northallerton and York. Where resources allow, discrepancies (including duplicates) within the Niche system will be investigated further and corrected, if applicable.

If Covid-19 restrictions are eased to allow movement of staff between property stores, the Front Counter and Exhibits Lead will instruct staff to conduct dip sample audits of other temporary property stores.

- The Service Improvement Manager is submitting a business case to increase supervision within the Crime Recording and Occurrence Management Unit (CROMU). If approved, a plan to develop audit capacity will be implemented for CROMU.

Context:

The scope of the review covered management actions closed from 21 July 2020 to 4 January 2021, and as such the audits considered as part of the follow up review were:

- Human Resources: Wellbeing;



Assignment

Actions agreed

L M H

- Seized Exhibits: Temporary Stores;
- Integrated Offender Management;
- Disciplinary and Misconduct Process;
- Service Operations;
- Data Quality;
- Follow Up of Previous Internal Audit Management Actions – Visit 2; and
- Open Investigations and Crimes.

The 28 management actions considered in this review comprised of **five high** and **23 medium** priority actions.

Assignment

Actions agreed

Complaints

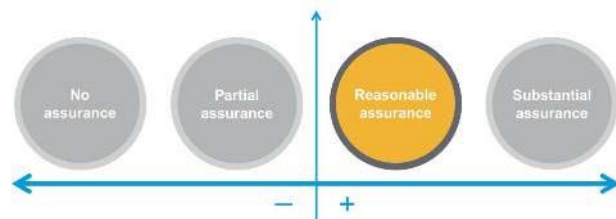
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Objective of the review:

The organisations have an appropriate framework in place for receiving, recording and resolving expressions of dissatisfaction from the public.

Overall assurance rating and management actions:



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

- There are a number of staff who have yet to attend the PSD and PSIU Group presentation (which includes the complaints procedures), who started their employment at the Force at the earliest in March 2020 even though these presentations have been given remotely since the start of the Covid-19 pandemic.

Context:

The Police (Complaints and Misconduct) Regulations 2020 (the Regulations) came into force on 1 February 2020. This new legislation was introduced in order to simplify the complaints system, making it easier to navigate, and puts a greater emphasis on handling complaints in a reasonable and proportionate manner, along with an enhanced role for police and crime commissioners to strengthen independence. Under this new legislation the Commissioner has decided to take on the fullest responsibility for police complaints.

The Commissioner's Complaints and Recognition Team (CRT) Leader confirmed that the new arrangement and respective responsibilities for handling complaints commenced operationally from 2 March 2020. The Commissioner's CRT deal in the initial stages with all potential complaints received in the initial stages (including triaging) as well as resolution of 'lower-level' complaints (expressions of dissatisfaction) which sit outside of Schedule 3 of the Police Reform Act. Resolution of so-called 'Schedule 3' complaints which have been escalated by the CRT is overseen by the Force's Professional Standards Department (PSD).



Assignment

Actions agreed

L M H

Since 1 April 2020, 340 complaints had been formally logged. As noted in the December PSD Performance Report, it took an average of 25 days in the month to log all formal complaints (from receipt of initial expression of dissatisfaction); the expected timeframe is 10 working days (32% performance in December 2020). The Commissioner and the Force both use the same complaints system to record expressions of dissatisfaction received, and to formally log and track complaints through to resolution. The OFPCC has appointed an Independent Adjudicator (IA) to provide an independent internal review of outcomes where the complainant has requested a review. As at December 2020, 30 complaints had been referred to the IA for their review, 22 of which were outstanding.

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
Project / Capital Expenditure	Fieldwork complete	June 2021
Ethics	Fieldwork complete	June 2021
HMICFRS: Recommendation Tracking	Planning document issued and approved Fieldwork scheduled to take place week commencing 15 March 2021	June 2021
Human Resources: Training	Planning meeting held Fieldwork scheduled to take place week commencing 22 March 2021	June 2021
Commissioned Services	Planning meeting held Fieldwork scheduled to take place week commencing 5 April 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 nine final reports, one of which was a partial assurance opinion (negative). This will not in isolation result in a qualification to our opinions. We will provide further updates as more reports are finalised throughout the year and keep both Chief Finance Officer's informed.

Changes to the audit plan

Detailed below are the proposed change to the audit plan:

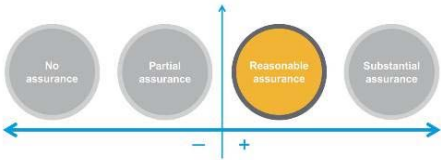
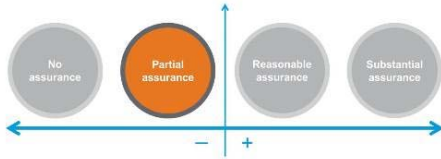
Note	Auditable area	Reason for change
1	Crime Recording: Equality (Reported and approved by JIAC in September 2020)	<p>At the request of management the Crime Recording: Equality review will be replaced with a Freedom of Information Requests review focusing on the arrangements at the Police, Fire and Crime Commissioner. This change has been discussed at the Risk and Assurance Board meeting.</p> <p>The Force is currently developing Niche to allow for the necessary equality data to be captured.</p>
2	Victims' Code (8 days) <hr/> Force Management Statements (6 days)	<p>Following discussions with Force leads the Victims' Code and Force Management Statements will be deferred. The audit days will be discussed by the Risk and Assurance Board and allocated to appropriate areas of risk, subject to JIAC approval.</p> <p>Following the formulation of the 2021/22 internal audit plan, the Risk and Assurance Board have approved the use of the 14 days to perform a commissioned services review.</p>

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	5 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	-

Appendix D – 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
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable progress	0	3	0
Collaborations	 <p>A horizontal scale with four circles labeled 'No assurance', 'Partial assurance', 'Reasonable assurance', and 'Substantial assurance'. A vertical line separates the first two from the last two. Below the line are '-' and '+' signs. A double-headed arrow spans the width. In this row, 'Reasonable assurance' is highlighted in yellow.</p>	1	5	0
Vulnerability and Incident Response	 <p>A horizontal scale with four circles labeled 'No assurance', 'Partial assurance', 'Reasonable assurance', and 'Substantial assurance'. A vertical line separates the first two from the last two. Below the line are '-' and '+' signs. A double-headed arrow spans the width. In this row, 'Partial assurance' is highlighted in orange.</p>	5	4	1



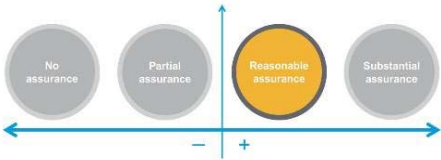
Assignment

Opinion issued

Actions agreed

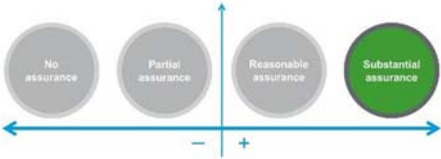
L M H

Key Financial Controls: Procurement



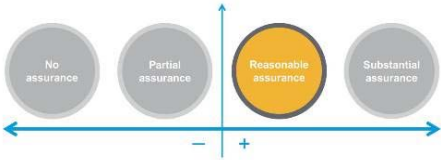
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Overtime, Bonus and Honorarium Payments



3 2 0

Bail Management



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