



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

Internal Audit Progress Report

22 June 2021

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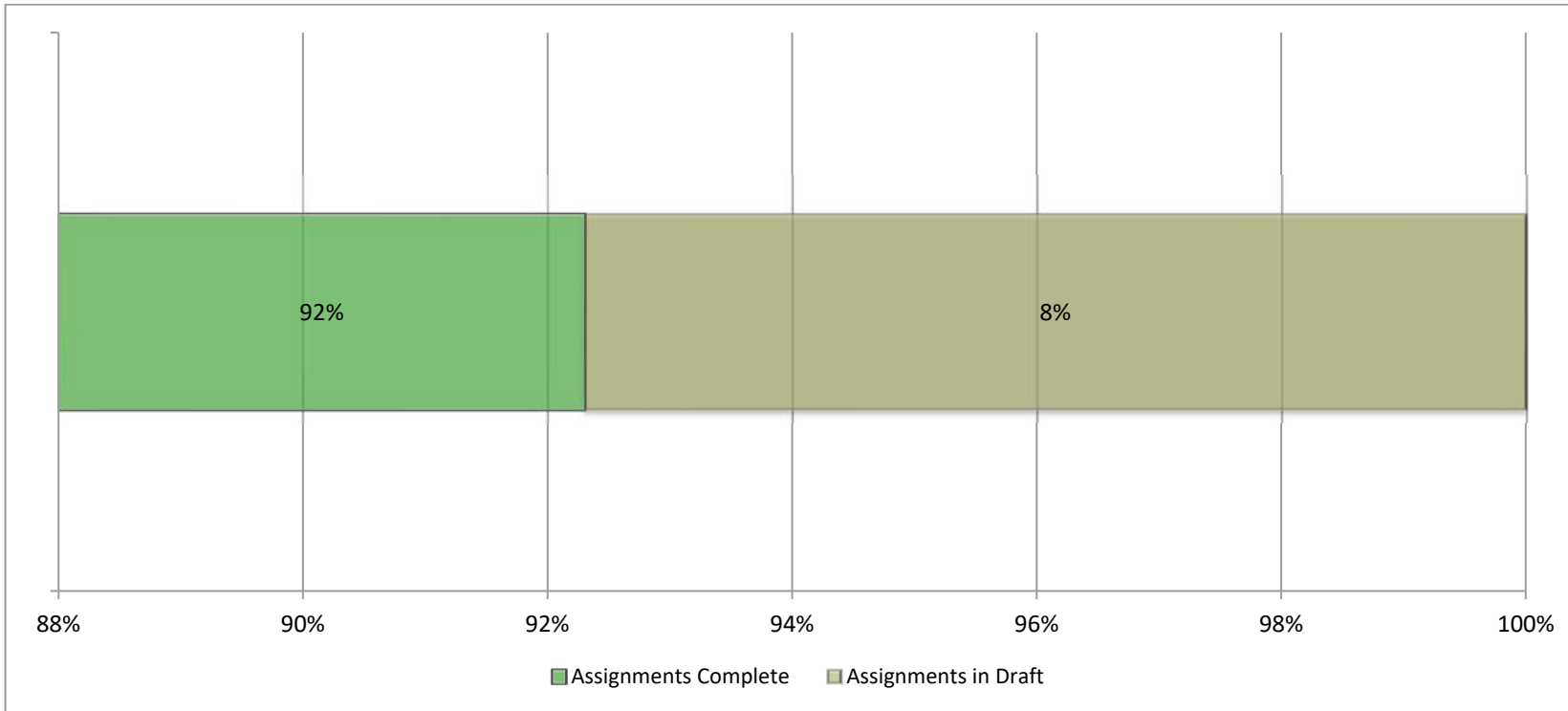
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1 Introduction

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.

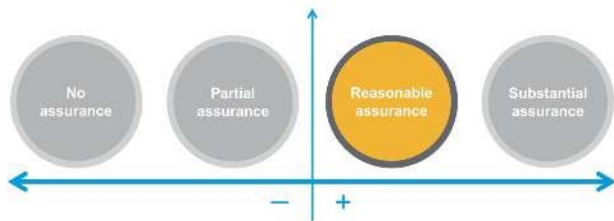
Please note the Project Expenditure review from the 2020/21 internal audit plan has been issued in draft and is due to be finalised with management.

| Assignment | Actions agreed | | |
|---|----------------|---|---|
| | L | M | H |
| HMICFRS: Recommendation Tracking | 1 | 2 | 0 |

Objective of the review:

The Force and the Commissioner have an appropriate framework in place to monitor and report on progress / completion of HMICFRS recommendations and areas for improvement (AFIs).

Overall assurance rating and management actions:



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

- Some older recommendations and AFIs did not have implementation dates by when they should be completed. If recommendations and AFIs do not have implementation dates, there is a risk that they are not implemented in a timely manner which could see HMICFRS re-raising the issue in future reports or the risk not being addressed in a timely manner.
- There is currently no formal process documented for assessing risk and the risk profile of the organisation when reviewing an AFI / recommendation and its performance. If this is not assessed when reviewing an action, there is a risk that the risk profile does not accurately reflect the reality of the organisation and there is an increased likelihood that risks are not properly addressed or acknowledged.

Assignment

Actions agreed

L M H

It is not unusual for a HMICFRS finding to be a known issue and subsequently may often already be included within either the functional risk register or the Force's risk register. However, there is currently no formal process for assessing this.

Context:

Inspections by Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) are independently conducted on a regular basis for each force across the country with national and thematic reports also conducted and completed multiple times a year. The national and thematic reports typically cover areas that are relevant to all forces with recent examples including protests, road policing and the use of stop and search, whilst the force specific investigations are focused on the force being assessed. HMICFRS conducted the Force's fifth PEEL (police effectiveness, efficiency and legitimacy) assessment in 2019 and graded the Force as good or requires improvement in the three pillars (effectiveness, efficiency and legitimacy). Recommendations and AFIs from this report were specific to the Force. The Force also had a Crime Integrity Data re-inspection in 2019 that saw an overall judgement of good awarded to the Force.

All reports, regardless of whether they are Force specific (such as the 2019 PEEL assessment) or thematic reviews have recommendations and areas for improvement (AFI) that need to be implemented and closed by HMICFRS themselves. This is normally completed by the Force Liaison Lead (FLL) (a HMICFRS inspector that specifically looks at one or two forces) and the HMICFRS Chief of Staff. To identify, track and monitor these recommendations and AFIs, an action tracking system has been implemented by the Force to ensure implementation, monitoring and ultimately closure.

As of the week of the fieldwork, there were a total of 65 open actions (pertaining to 52 recommendations or AFIs) with 13 being specific to the Force. 12 of the 13 NYP-specific recommendations / AFIs were from the most recent PEEL assessment completed in 2019. All 65 open actions are listed on the dashboard that has recently been brought in to help monitor them and ensure reporting is provided on a regular basis.

Assignment

Actions agreed

L M H

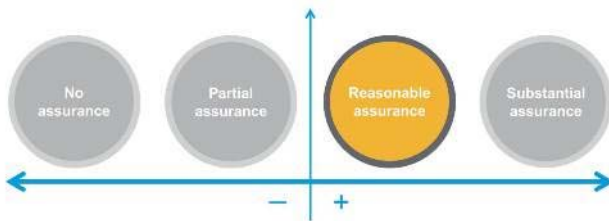
Ethics

3 1 0

Objective of the review:

The Force has a framework in place to allow for ethical concerns / dilemmas to be identified, raised and considered as part of the decision-making process.

Overall assurance rating and management actions:



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

- A questionnaire was issued to officers within the County and Coast Command and saw over 100 respondents answering questions related to vision groups, the anonymous messaging service and the ethical culture at North Yorkshire Police. Whilst the survey findings revealed some positive responses, there were also some more mixed responses, suggesting that there is still some way to go to ensure that this process is fully embedded and provides confidence to officers and staff that ethical matters will be handled appropriately, and anonymously, where required.

Context:

Following a recent PEEL inspection of the Force by Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services, (HMICFRS) a recommendation was highlighted in relation to 'how well does the force ensure that its workforce behaves ethically and lawfully?' An Area for Improvement (AFI) was raised by HMICFRS which stated that: 'The Force should take steps to make sure that officers and staff are aware of how to raise ethical issues.' The raising of this AFI has driven the Force to evaluate and review its ethical process, how ethical issues and dilemmas are raised and discussed and whether the process as a whole is fit for purpose.

Following the raising of the AFI, the Force has developed an independent ethics committee and an internal ethics committee, designed to help officers discuss ethical concerns or dilemmas and ensure that advice can be provided to management and the Office of the Police, Fire and Crime Commissioner regarding these problems.

Assignment

Actions agreed

L M H

The independent ethics committee has been designed so that membership is expanded to include non-North Yorkshire Police professionals (such as those working in academia, the charity sector or in healthcare) which allows for external viewpoints from individuals who may have experience or a background relating to ethics or ethical problems. The internal ethics committee only contains staff from North Yorkshire Police and membership is granted to the chair of each vision group. The use of vision groups (groups designed to discuss and address general concerns and ethical problems on a local level) has also been expanded within the Force and are used to help feed in any problems to the internal ethics committees.

Assignment

Actions agreed

L M H

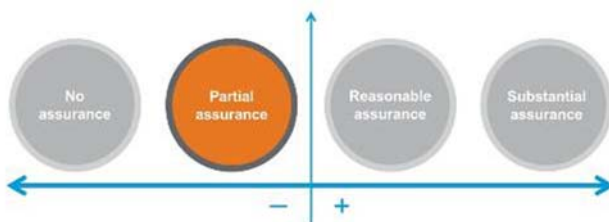
Human Resources: Training (restricted report)

2 9 0

Objective of the review:

The Force has a training plan and associated procedures to ensure officers are up-to-date and 'in-ticket' for mandatory training.

Overall assurance rating



An overall assurance rating of **partial assurance** has been given for this review. We have agreed **nine medium** and **two low** priority actions.

Appendix A – Progress against the internal audit plan 2021/2022

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 |
|--|--|--|
| CIPFA Code of Practice | Planning document issued Fieldwork scheduled to take place week commencing 21 June 2021 | September 2021 |
| Estates | Planning document issued Fieldwork scheduled to take place week commencing 5 July 2021 | September 2021 |
| Seized Exhibits | Planning document issued Fieldwork scheduled to take place week commencing 12 July 2021 | September 2021 |
| Follow Up of Previous Internal Audit Management Actions: Visit 1 | Planning document issued and approved Fieldwork scheduled to take place week commencing 26 July 2021 | September 2021 |
| Freedom of Information Requests | Fieldwork scheduled to take place week commencing 27 September 2021 | December 2021 |
| ICT Audit | Fieldwork scheduled to take place week commencing 18 October 2021 | December 2021 |



| Assignment | Status | Target Joint Independent Audit Committee |
|--|--|--|
| Benefits Realisation | Fieldwork scheduled to take place week commencing 10 January 2022 | March 2022 |
| General Data Protection Regulations | Fieldwork scheduled to take place week commencing 10 January 2022 | March 2022 |
| Follow Up of Previous Internal Audit Management Actions: Visit 2 | Fieldwork scheduled to take place week commencing 17 January 2022 | March 2022 |
| Financial Planning | Fieldwork scheduled to take place week commencing 24 January 2022 | March 2022 |
| Communications | Fieldwork scheduled to take place week commencing 21 February 2022 | June 2022 |
| Capital Investment Programme | Fieldwork scheduled to take place week commencing 28 February 2022 | June 2022 |
| Workforce Planning | Fieldwork scheduled to take place week commencing 21 March 2022 | June 2022 |

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 12 final reports, two of which were a partial assurance opinions (negative). This will not in isolation result in a qualification to our opinions.

Changes to the audit plan

Detailed below are the proposed changes to the 2020/21 audit plan (no two since the last meeting):

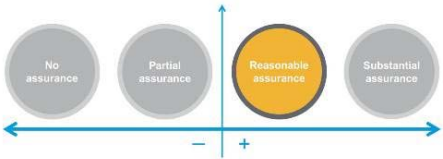
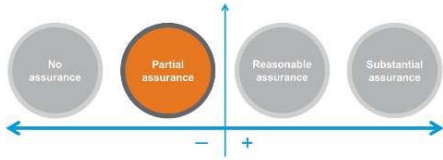
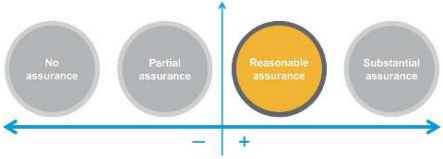
| Note | Auditable area | Reason for change |
|------|---|--|
| 1 | Crime Recording: Equality (Reported and approved by JIAC in September 2020) | <p>At the request of management the Crime Recording: Equality review will be replaced with a Freedom of Information Requests review focusing on the arrangements 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 <hr/> Force Management Statements | <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.</p> <p>Following the formulation of the 2021/22 internal audit plan, the Risk and Assurance Board have approved the use of the unallocated days to perform a CIPFA Code of Practice 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 | 7 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 |  | 1 | 5 | 0 |
| Vulnerability and Incident Response |  | 5 | 4 | 1 |
| Key Financial Controls: Procurement |  | 2 | 3 | 0 |



| Assignment | Opinion issued | Actions agreed | | |
|--|---------------------|----------------|---|---|
| | | L | M | H |
| Overtime, Bonus and Honorarium Payments | | 3 | 2 | 0 |
| Bail Management | | 0 | 4 | 1 |
| Freedom of Information Requests | | 8 | 1 | 0 |
| Follow Up of Previous Internal Audit Management Actions: Visit 2 | Reasonable progress | 0 | 3 | 0 |



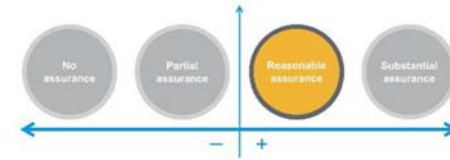
Assignment

Opinion issued

Actions agreed

L M H

Complaints



5 1 0



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