



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

Internal Audit Progress Report

14 December 2021

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To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

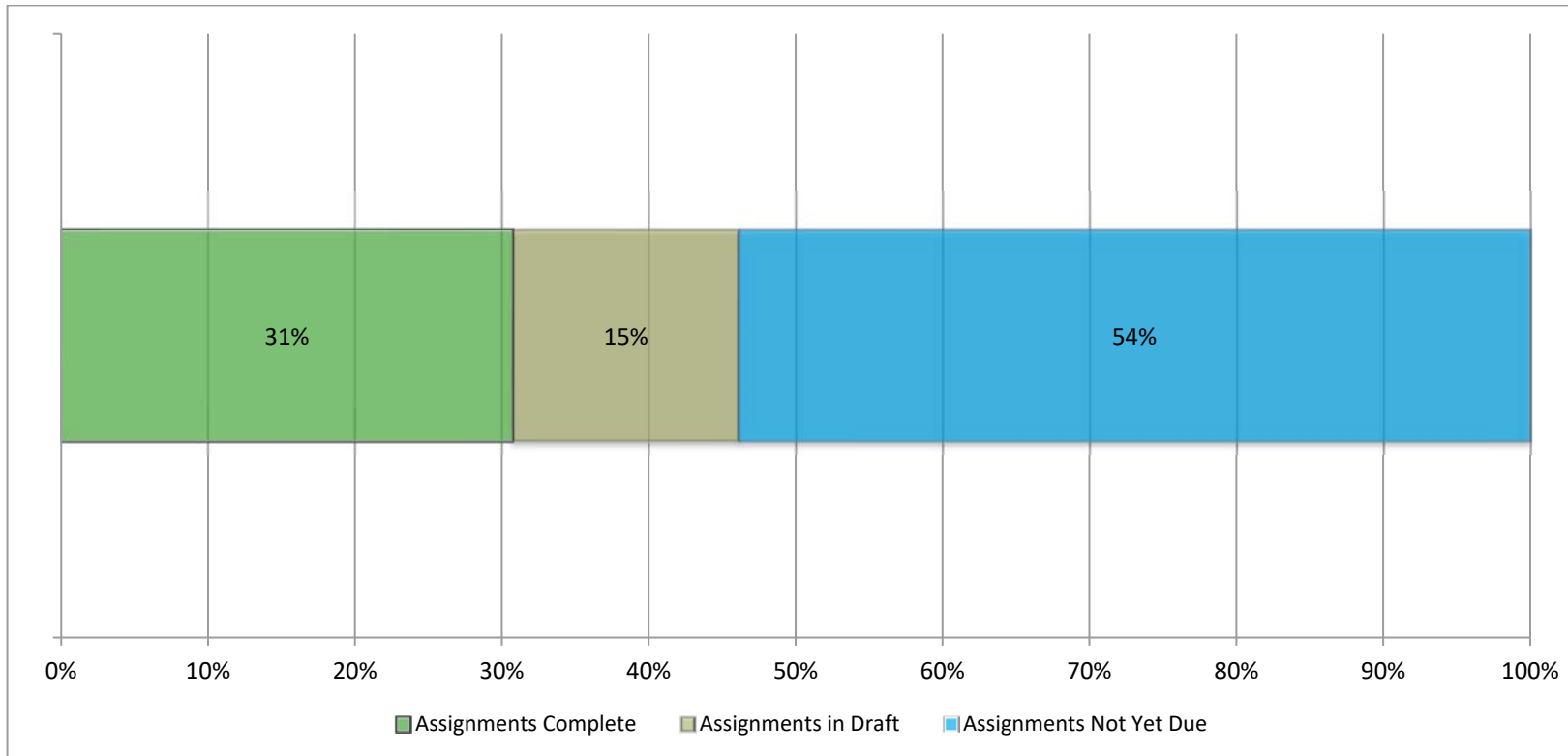


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1 Introduction


The internal audit plan for 2021/22 was approved by the Joint Independent Audit Committee (JIAC) on 16 March 2021. The graphic below provides a summary update on progress against the 2021/22 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	Opinion issued	Actions agreed		
		L	M	H
<u>Freedom of Information</u> <u>Objective:</u> To review the controls and processes in place to capture and respond to Freedom of Information (FOI) requests in accordance with legal timeframes.	Partial Assurance 	1	4	2
<u>CIPFA Code of Practice – Financial Management</u> <u>Objective:</u> The organisations' financial regulations and underlying financial management procedures comply with the requirements set out in the Financial Management Code issued by the Chartered Institute of Public Finance Accountants (CIPFA).	Advisory Review	0	2	0

Appendix A: Progress against the internal audit plan 2021/22

The current Covid-19 situation means that our clients and internal audit are working differently. We understand and recognise the organisations' strategic risks, and that the developments around Covid-19 will continue to impact on all areas of the organisations' risk profile. We will continue to 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
Capital Investment Programme	Draft report issued on 18 November 2021	March 2022 (Originally scheduled to be reported in December 2021)
Estates – Covid-19 Response	Draft report issued on 18 November 2021	March 2022 (Originally scheduled to be reported in December 2021)
ICT Coverage	Fieldwork complete	March 2022
Benefits Realisation	Fieldwork scheduled to take place week commencing 10 January 2022	March 2022
Follow Up of Previous Internal Audit Management Actions: Visit 2	Planning document issued and approved Fieldwork scheduled to take place week commencing 17 January 2022	March 2022
Financial Planning	Planning document issued Fieldwork scheduled to take place week commencing 24 January 2022	March 2022



Assignment	Status	Target Joint Independent Audit Committee
Communication	Fieldwork scheduled to take place week commencing 21 February 2022	June 2022
General Data Protection Regulation	Planning document issued Fieldwork scheduled to take place week commencing 14 March 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 2021/22 opinions

The 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.

Changes to the audit plan

Our approach to working with you has always been to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery. Detailed below are the changes to the audit plan:

Note	Auditable areas	Reason for change
1	General Data Protection Regulation Communication Estates Reported to the Joint Independent Audit Committee on 21 September 2021	<p>The internal audit plan was approved by the JIAC on 16 March 2021 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows:</p> <ul style="list-style-type: none">• Estates: fieldwork originally scheduled to take place week commencing 5 July 2021. The fieldwork has been rescheduled for week commencing 25 October 2021.• Communication: fieldwork originally scheduled to take place week commencing 16 August 2021. The fieldwork has been rescheduled for week commencing 21 February 2022.• General Data Protection Regulation: fieldwork originally scheduled to take place week commencing 27 September 2021. The fieldwork has been rescheduled for week commencing 10 January 2022.
2	General Data Protection Regulation	<p>The internal audit plan approved by the JIAC in March 2021 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows:</p>



General Data Protection Regulation: fieldwork originally scheduled to take place week commencing 27 September 2021. The fieldwork had been rescheduled for week commencing 10 January 2022. A further request was made by management to defer this review to week commencing 14 March 2022.

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 reported previously

Reports previously seen by the Joint Independent Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Seized Exhibits	Offical Sensitive	-	-	-
Follow Up of Previous Internal Audit Management Actions: Visit 1	Good progress	0	1	0



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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.

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 UK 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 UK 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.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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