



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

[Follow Up of Previous Internal Audit Management Actions: Visit 2 of 2021/22](#)

Final Internal Audit Report 7.21/22

22 February 2022

This report is solely for the use of the persons to whom it is addressed.

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.

1. EXECUTIVE SUMMARY

Background

The focus of this review is to provide assurance that agreed management actions have been fully implemented. Information was provided covering all management actions closed in the period 3 July 2021 to 4 January 2022. These are in respect of the following internal audit reports:

- Transport: Hire and Pool Vehicles (11. 2018/19);
- Follow Up of Previous Internal Audit Management Actions – Visit 2 (13. 2018/19);
- Positive Action Plan (3.2019/20);
- Business Continuity Planning (13. 2019/20);
- Policies and Procedures (14. 2019/20);
- Follow Up of Previous Internal Audit Management Actions – Visit 1 (1. 2020/21);
- Vulnerability and Incident Response (3. 2020/21);
- Follow Up of Previous Internal Audit Management Actions – Visit 2 (8. 2020/21);
- HMICFRS – Recommendations Tracker (11. 2020/21); and
- HR: Training (13. 2020/21).

A total of 18 actions have been reviewed during this audit. These consist of nine actions marked as no longer relevant (superseded) by the action owner and nine actions marked as complete. All 18 actions were **medium priority** actions. This is from a total of 30 actions that were marked as complete during the period. 11 were low priority (and not covered during this audit) and the remaining action was medium priority however it was a duplicate of an action reviewed during this Follow Up.

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 **good progress** in implementing agreed management actions that have been closed on ARM.

We were supplied with satisfactory evidence for 17 out of the 18 actions closed. For the remaining action, a discussion with the action owner was held and it was agreed that it would be more appropriate to mark the action as ongoing rather than superseded.

For one action marked as superseded, we believe that it is more accurate to describe this as implementation ongoing. This relates to an action from the Follow Up 2020/21 Visit 1 regarding dip samples of SARs. Whilst the action has not been completed, we have been informed that a discussion will be taking place in the coming weeks to decide whether dip sampling is possible given the business area's circumstances and resources. An updated action has been agreed.

The table below outlines the number of actions that have been agreed in audits over previous years and whether they have been completed or are still ongoing. This is the position as of 4 January 2022

Report name	Completed number of actions	Remaining number of actions	Priority of remaining actions
Transparency: Specific Information Order (1. 2018/19)	9	2	2 Medium
SharePoint Security (14. 2018/19)	5	1	1 Medium
Follow Up 2019/20 Visit 2 (12. 2019/20)	1	1	1 Medium
Business Continuity Planning (13. 2019/20)	5	2	1 High and 1 Medium
Collaborations (2. 2020/21)	3	3	3 Medium
Vulnerability and Incident Response (3. 2020/21)	9	1	1 Low
Key Financial Controls: Procurement (4. 2020/21)	2	3	1 Medium and 2 Low
Follow Up 2020/21 Visit 2 (8. 2020/21)	1	2	2 Medium
Complaints (9. 2020/21)	5	1	1 Medium
Projects - Capital Expenditure (10. 2020/21)	0	8	1 High and 7 Medium
Ethics (12. 2020/21)	2	2	1 Medium and 1 Low

HR: Training (13. 2020/21)	1	11	9 Medium and 2 Low
Seized Exhibits (1. 2021/22)	0	5	3 High and 2 Low
Follow Up 2021/22 Visit 1 (2. 2021/22)	0	1	1 Medium
Freedom of Information (3. 2021/22)	0	9	2 High, 6 Medium and 1 Low
CIPFA Code of Practice – Financial Management (4. 2021/22)	0	2	2 Medium
TOTAL	43	54	7 High 38 Medium 9 Low

Progress on agreed management actions

The following table includes details of the status of each action:

Implementation status by category of action	Number of actions agreed	Status of actions			
		Implemented	Implementation ongoing	Not implemented	Superseded
Medium	18	9	0	1	8
Total:	18	9	0	1	8
	(100%)	(50%)	(0%)	(6%)	(44%)

Implementation status by review	Number of actions agreed	Status of actions			
		Implemented	Implementation ongoing	Not implemented	Superseded
Transport: Hire and Pool Vehicles (11. 2018/19) (Report date: 27.02.19)					
<ul style="list-style-type: none"> ACTION 1: Reminder for mileage claims ACTION 5: Employee mileage claims given to departmental heads 	2	1	0	0	1
Follow Up of Previous Internal Audit Management Actions – Visit 2 (13. 2018/19) (Report date: 28.02.19)	1	0	0	0	1
<ul style="list-style-type: none"> ACTION 2: Updating the QA process for expenses 					
Positive Action Plan (3. 2019/20) (Report date: 09.07.19)	3	0	0	0	3
<ul style="list-style-type: none"> ACTION 2: Regular review of the Positive Action Delivery and Progression Plan 					

-
- ACTION 3: Designated owner for each action on the Delivery and Progression Plan
 - ACTION 4: Commentary for each action on the Delivery and Progression Plan
-

Business Continuity Planning (13. 2019/20)
(Report date: 09.06.20)

- | | | | | | |
|--|---|---|---|---|---|
| • ACTION 1: Reviewing links and embedded documents in Business Continuity Plans to ensure they are up to date. | 1 | 1 | 0 | 0 | 0 |
|--|---|---|---|---|---|
-

Policies and Procedures (14. 2019/20) (Report date: 09.06.20)

- | | | | | | |
|---|---|---|---|---|---|
| • ACTION 7: Polices, procedures and guidance page on The Source | 1 | 1 | 0 | 0 | 0 |
|---|---|---|---|---|---|
-

Follow Up of Previous Internal Audit Management Actions – Visit 1 (1. 2020/21) (Report date: 02/09/20)

- | | | | | | |
|---|---|---|---|---|---|
| • ACTION 1: Reducing FOI and SARs backlog | 2 | 0 | 0 | 1 | 1 |
| • ACTION 2: Dip sampling of SARs | | | | | |
-

Vulnerability and Incident Response (3. 2020/21)
(Report date: 30.11.20)

- | | | | | | |
|---|---|---|---|---|---|
| • ACTION 2: Period review of user access rights | | | | | |
| • ACTION 3: Review of metrics for dormant accounts | 4 | 4 | 0 | 0 | 0 |
| • ACTION 4: Password management tool | | | | | |
| • ACTION 5: Recording responsibilities of all stakeholders for technical vulnerability management | | | | | |
-

Follow Up of Previous Internal Audit Management
Actions – Visit 2 (8. 2020/21) (Report date:
19.03.21)

- ACTION 1: Maintenance of the Wellbeing
Project Plan

1	0	0	0	1
---	---	---	---	---

HMICFRS – Recommendations Tracker (11.
2020/21) (Report date: 07.06.21)

- ACTION 2: Implementation dates for all actions
- ACTION 3: Risk appropriately considered for
each action

2	2	0	0	0
---	---	---	---	---

HR: Training (13. 2020/21) (Report date: 10.06.21)

- ACTION 5: Attendance requirements for
Learning and Development events added to
Learning and Development policy

1	0	0	0	1
---	---	---	---	---

TOTAL:

18	9	0	1	8
(100%)	(50%)	(0%)	(6%)	(44%)

2. FINDINGS AND MANAGEMENT ACTIONS

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.

Assignment: Follow Up of Previous Internal Audit Management Actions – Visit 1 (1. 2020/21)

Original management action / priority Once resources are established and embedded regular dip sample audits of SARs will be undertaken.
Priority: **Medium**

Audit finding / status The Police Lawyer working in the Civil Disclosure Unit (responsible for SARs) has explained that dip sampling has not been undertaken. There was a discussion with the previous Data Protection Officer (DPO) over whether dip sampling should be undertaken, however the sampling did not start before the DPO left at the end of 2021. A new DPO has recently been brought in and a discussion will be held in February 2022 to discuss whether dip sampling is possible given the unit's resources.
As such, we think it is more appropriate to mark this action as 'not implemented' rather than 'superseded' as more work is still required. There is a risk that if the action is not complete, dip sampling of SARs will not be undertaken which could fail to identify SARs which have been incorrectly or inaccurately completed.
3: The action has not been implemented.

Management Action 1	The Data Protection Officer will consider whether dip sampling of SARs is feasible given the Unit's resources.	Responsible Owner: Data Protection Officer	Date: 30 June 2022	Priority: Medium
----------------------------	--	--	------------------------------	-----------------------------------

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 priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented or superseded.

Assignment title	Recommendations
Transport: Hire and Pool Vehicles (11. 2018/19)	<p>Status: Implemented</p> <p>A reminder to all staff will be issued that all mileage claims should be fully completed to include destinations travelled to and from including postcodes.</p> <p>Priority: Medium</p>
Transport: Hire and Pool Vehicles (11. 2018/19)	<p>Status: Superseded</p> <p>Costs relating to employee mileage claims will be provided to departmental heads.</p> <p>Priority: Medium</p> <p>Rationale: This has been superseded as the action was originally agreed as a control to reduce risk with regards to the automatic approval of expenses using the e-expense system. The e-expense system has been suspended and all expenses currently require manager approval.</p>
Follow Up of Previous Internal Audit Management Actions – Visit 2 (13. 2018/19)	<p>Status: Superseded</p> <p>The QA process will include all claims over a de-minimis limit and between 10% and 20% of all other claims. ICV expenses to be pre-checked by ICV Co-ordinator. Review decision not to pre-authorise after a period of operation, accounting for rejects/amends.</p> <p>Priority: Medium</p> <p>Rationale: This has been superseded as the action was originally agreed as a control to reduce risk with regards to the automatic approval of expenses using the e-expense system. The e-expense system has been suspended and all expenses currently require manager approval.</p>
Positive Action Plan (3.2019/20)	<p>Status: Superseded</p> <p>Twice yearly Bronze PAG will extensively review the Positive Action Delivery and Progression Plan to ensure outdated content is updated. The Positive Action Delivery and Progression Plan will be presented at Bronze Level Positive Action Group monthly.</p> <p>Priority: Medium</p>

	Rationale: This has been superseded as the Bronze Positive Action Group has been suspended and the Positive Action Delivery and Progression Plan has been stopped.
Positive Action Plan (3.2019/20)	<p>Status: Superseded</p> <p>A designated responsible person will be assigned to each action in the delivery plans with target implementation or progress dates included. When an action is completed, the action owner and target date data fields will be classified as completed.</p> <p>Priority: Medium</p> <p>Rationale: This has been superseded as the Bronze Positive Action Group has been suspended and the Positive Action Delivery and Progression Plan has been stopped.</p>
Positive Action Plan (3.2019/20)	<p>Status: Superseded</p> <p>Commentary will be assigned to each action within the Positive Action Delivery and Progression Plan to provide an update of steps taken or planned steps to address the action. Commentary will be categorised complete, ongoing or not yet addressed.</p> <p>Priority: Medium</p> <p>Rationale: This has been superseded as the Bronze Positive Action Group has been suspended and the Positive Action Delivery and Progression Plan has been stopped.</p>
Business Continuity Planning (13. 2019/20)	<p>Status: Implemented</p> <p>Review links and embedded documents with BC Contacts at each meeting to ensure linked documents are up to date and reflect current practices. This will form part of the annual assurance review and place ownership for currency on departments (incl USBs)</p> <p>Priority: Medium</p>
Policies and Procedures (14. 2019/20)	<p>Status: Implemented</p> <p>The Force will agree what needs to be captured within the document administration section on the policies, procedures and guidance documents and will embed these into one single version on The Source.</p> <p>Priority: Medium</p>
Follow Up of Previous Internal Audit Management Actions – Visit 1 (1. 2020/21)	<p>Status: Superseded</p> <p>New management action agreed The CDU will continue working towards reducing the backlog of FOI requests and SARs, whilst managing incoming requests, to increase the Force's compliance rate.</p>

	<p>Priority: Medium</p> <p>Rationale: This action has been superseded as an identical action has been agreed as part of the Freedom of Information audit conducted as part of the 2021/22 audit plan.</p>
Vulnerability and Incident Response (3. 2020/21)	<p>Status: Implemented</p> <p>Management will ensure that a periodic review of user access rights (particularly privileged rights) is performed by the Systems Administrator in conjunction with the Information Asset Owner as per the Security Policy. Review and actions will be recorded</p> <p>Priority: Medium</p>
Vulnerability and Incident Response (3. 2020/21)	<p>Status: Implemented</p> <p>Management will review the metrics for dormant accounts to determine the root cause which may require further improvement in the account revocation process, use of tools or training.</p> <p>Priority: Medium</p>
Vulnerability and Incident Response (3. 2020/21)	<p>Status: Implemented</p> <p>Management will ensure sufficient protection of key application and Database administrative passwords and ensure they are restricted to those authorised on a business need to know.</p> <p>Priority: Medium</p>
Vulnerability and Incident Response (3. 2020/21)	<p>Status: Implemented</p> <p>Management will define and record responsibilities of all stakeholders associated with technical vulnerability management, including vulnerability reporting, vulnerability risk assessment, patching, asset tracking and any coordination responsibilities.</p> <p>Priority: Medium</p>
Follow Up of Previous Internal Audit Management Actions – Visit 2 (8. 2020/21)	<p>Status: Superseded</p> <p>Maintenance of the Wellbeing Project Plan will be reviewed as part of the Force's restructure now that the new Hof People Services is in post. Actions will be discussed at the People Board to determine where actions should be reported and the required reporting frequency.</p> <p>Priority: Medium</p> <p>Rationale: This action has been superseded as the Wellbeing Project Plan is no longer used to drive welfare activity with the annual welfare survey, casework trends and departmental request used instead.</p>

HMCIFRS – Recommendations Tracker (11. 2020/21)	<p>Status: Implemented</p> <p>To ensure all recommendations, AFIs and actions have an implementation date. If a date change has been agreed, this will be sent to the Risk and Assurance Board for challenge.</p> <p>Priority: Medium</p>
HMCIFRS – Recommendations Tracker (11. 2020/21)	<p>Status: Implemented</p> <p>The process notes/framework that are to be developed will also include a section that addresses risk to ensure that risk and the risk profile are considered when completing the assessment template.</p> <p>Priority: Medium</p>
HR: Training (13. 2020/21)	<p>Status: Superseded</p> <p>To update the attendance at L and D Events section of the L and D policy to make clear the required deadline before which any mandatory training must be cancelled. We will also include a section in the policy around the consequence of non-attendance etc.</p> <p>Priority: Medium</p> <p>Rationale: This action has been superseded as the action owner feels this does not add value or additional benefit, would be covered by the absence process used by People Services and does not allow for the flexibility required by the Force.</p>

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Objectives relevant to the 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 manage the following area.

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.

Scope of the review

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 since the previous follow up review (August 2021) to the commencement of this review.

The following limitations apply to the scope of our work:

- The review will only cover 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 and/or other errors, loss or fraud.

Debrief held 27 January 2022
(Additional evidence received 28
January 2022)
Draft report issued 7 February 2022
**Revised draft report
issued** 18 February 2022
Responses received 22 February 2022
Final report issued 22 February 2022

Internal audit Contacts Dan Harris, Head of Internal Audit
Philip Church, Senior Manager
Mike Gibson, Client Manager
Oliver Gascoigne, Auditor

Client sponsor Deputy Chief Constable
Managing Director
Head of Business Design and Assurance
Risk and Assurance Manager

Distribution Deputy Chief Constable
Managing Director
Head of Business Design and Assurance
Risk and Assurance Manager

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 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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.