



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

Internal Audit Progress Report

20 September 2022

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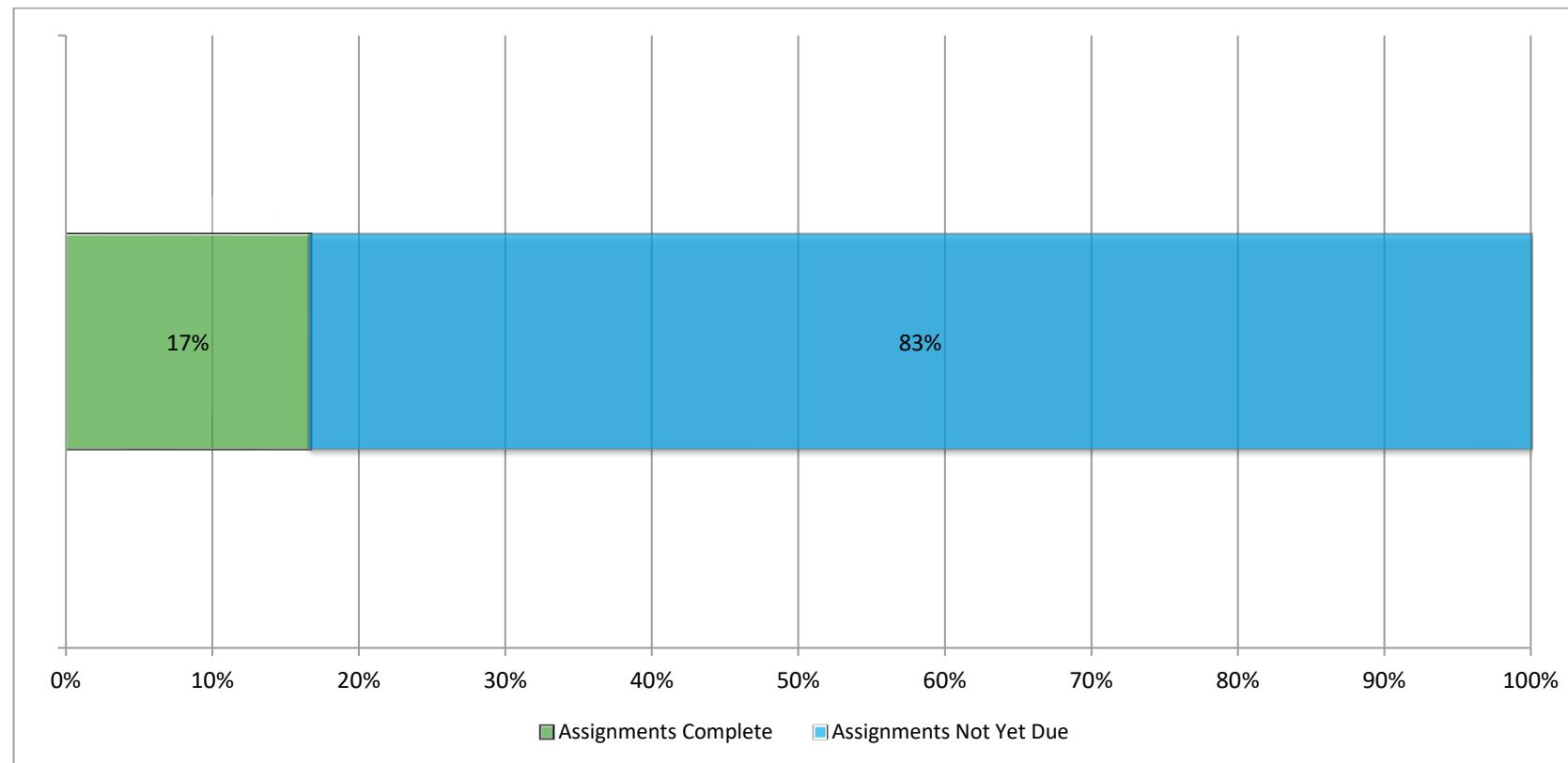
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1 Introduction

The internal audit plan for 2022/23 was approved by the Joint Independent Audit Committee (JIAC) on 15 March 2022.

The graphic below provides a summary update on progress against the 2022/23 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>Vetting</u> <u>Objective of the review:</u> The Force operate a thorough and effective vetting regime in line with the requirements of the APP Vetting (March 2021) and Code of Practice for Vetting (2017).	Reasonable assurance	0	1	1
<u>Firearms Licensing</u> <u>Objective of the review:</u> The Force operate a thorough and effective firearms licensing process in line with the requirements of the Home Office's 'Guide on Firearms Licensing Law' and Statutory Guidance for Chief Officers for Police.	Reasonable assurance	1	3	0

Assurance scale diagram (Vetting): A horizontal axis with four boxes: 'Minimal assurance' (grey), 'Partial assurance' (grey), 'Reasonable assurance' (orange), and 'Substantial assurance' (grey). Arrows point from 'Minimal' to 'Partial' and from 'Reasonable' to 'Substantial'. A vertical line with a minus sign at the start and a plus sign at the end is positioned between 'Partial' and 'Reasonable'.

Assurance scale diagram (Firearms Licensing): A horizontal axis with four boxes: 'Minimal assurance' (grey), 'Partial assurance' (grey), 'Reasonable assurance' (orange), and 'Substantial assurance' (grey). Arrows point from 'Minimal' to 'Partial' and from 'Reasonable' to 'Substantial'. A vertical line with a minus sign at the start and a plus sign at the end is positioned between 'Partial' and 'Reasonable'.

Appendix A: Progress against the internal audit plan 2022/23

Assignment	Status	Target Joint Independent Audit Committee
Follow Up of Previous Internal Audit Management Actions: Visit 1	Planning document issued and approved Fieldwork scheduled to take place week commencing 3 October 2022	December 2022
Collaborations	Planning document issued and approved Fieldwork scheduled to take place week commencing 10 October 2022	December 2022
Payroll	Planning document issued and approved Fieldwork scheduled to take place week commencing 17 October 2022	December 2022
Human Resources: Restrictive Duties	Planning meeting held Fieldwork scheduled to take place week commencing 24 October 2022	December 2022
Risk Management	Fieldwork scheduled to take place week commencing 9 January 2023	March 2023
Victims' Code	Fieldwork scheduled to take place week commencing 9 January 2023	March 2023
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 9 January 2023	March 2023

Assignment	Status	Target Joint Independent Audit Committee
Service Planning	Fieldwork scheduled to take place week commencing 6 February 2023	June 2023
Performance Management	Fieldwork scheduled to take place week commencing 6 February 2023	June 2023
Key Financial Controls	Fieldwork scheduled to take place week commencing 13 February 2023	June 2023



Appendix B: Other matters

Impact of findings to date on 2022/23 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 opinions. We have not issued any negative opinions to date. We will provide further updates throughout the year.

Changes to the 2022/23 internal 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	Collaborations Follow Up of Previous Internal Audit Management Actions: Visit 1 Human Resources: Restrictive Duties Performance Management	<p>The internal audit plan was approved by the JIAC on 15 March 2022 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">• Collaborations: fieldwork originally scheduled to take place week commencing 4 July 2022. The fieldwork has been rescheduled for week commencing 10 October 2022.• Follow Up of Previous Internal Audit Management Actions: Visit 1: fieldwork originally scheduled to take place week commencing 11 July 2022. The fieldwork has been rescheduled for week commencing 3 October 2022.• Human Resources: Restrictive Duties: fieldwork originally scheduled to take place week commencing 5 September 2022. The fieldwork has been rescheduled for week commencing 24 October 2022.• Performance Management: fieldwork originally scheduled to take place week commencing 31 October 2022. The fieldwork has been rescheduled for week commencing 6 February 2023.



Appendix C: Key performance indicators (KPIs)

Delivery	Quality			
	Target	Actual	Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 days	<i>10 working days (average)</i>	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 <i>As and when required</i>
Final report issued within 3 working days of management response	3 days	<i>1 working day (average)</i>	Response time for all general enquiries for assistance	2 working days <i>2 working days (average)</i>
			Response for emergencies and potential fraud	1 working day -

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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.

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

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