



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

## Vetting

Final Internal Audit Report 1.22/23

15 July 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

## Why we completed this audit

As part of the approved internal audit plan for 2022/23, we have undertaken a review of the Force's vetting process to ensure the Force has a thorough and effective vetting regime in place, in line with the requirements of the authorised professional practices (APP) Vetting (March 2021) guidance produced by the College of Policing and the Code of Practice for Vetting (2017). As part of the review, we have assessed several control areas including the appeals process for unsuccessful applicants, reporting of performance measurements, appropriate user access restrictions to the vetting database and suitable processes have been implemented for transferees and re-joiners. In testing the vetting process, we have conducted extensive sample testing for all vetting types completed by the Force.

The Force are responsible for undertaking the vetting for all employees and for any contractors used by themselves or that have access to police systems. Non-Police Personnel Vetting levels are; NPPV 1; NPPV 2 abbreviated; NPPV 2 full; and NPPV 3. The vetting levels for officers and staff within the Force are; Management Vetting (MV); or Recruitment Vetting (RV).

To support forces in the completion of the vetting process, the College of Policing has released several guidance documents including the Authorised Professional Practice (APP) Vetting, the Vetting Code of Practice, and the National Decision Model (though the model is not exclusively used for vetting). We have conducted our testing, assessed the Force's controls, and determined a level of assurance against the requirements within these guidance documents.

The Force uses the national vetting database which is one of the primary vetting systems used by other forces within the country. Within the system, the Force record any vetting checks completed, document the overall decision made and supporting rationale, and store supporting evidence within the document section on the system. The vetting team within the professional standards department are responsible for completing all vetting with the Head of Professional Standards having overall responsibility and the Force Vetting Manager sitting below the Head of Professional Standards Department (PSD).

## Conclusion

The controls that the Force use for vetting are largely designed efficiently and are working effectively to ensure staff and non-police personnel are appropriately vetted prior to appointment. However, we identified two areas in which the designed controls are not working as intended and improvements need to be made. As such, we have agreed **one high** and **one medium** priority management actions.

Annual vetting reviews for those individuals holding both MV and SC clearance are currently not being completed consistently. As well as this, regular reviews (twice per the vetting lifetime) are not being completed at the required frequency for those individuals with MV or NPPV3 clearance. In both instances, this goes against the guidance contained within the APP vetting document and could lead to a lack of ongoing oversight for individuals with high level clearance.

We also identified that whilst a data termination feature has been implemented to alert the vetting team to remove unwanted data after a set period of time, this is not actioned. As such, data that has exceeded the termination date can still be identified on the national vetting system.

Further details of these actions can be found under section two of this report.

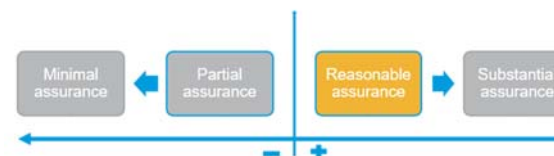
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### Internal audit opinion:

Taking account of the issues identified, the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable for North Yorkshire can take **reasonable assurance** that the controls upon which the organisations relies on to manage this area are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.

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## Key findings

**We identified the following findings that have resulted in one high and one medium priority management actions being agreed:**



A vetting appraisal is required to be completed twice during the lifetime of the vetting for all individuals with MV or NPPV3 clearance. During our sample testing, we identified that there were numerous instances of vetting appraisals not being completed and exceeding the due date recorded on the national vetting system. We queried this with the Force Vetting Manager who confirmed that due to resource limitations, vetting appraisals are not being completed consistently or to the extent they are required.

Regular vetting reviews are required to be completed on an annual basis for those individuals with MV clearances in conjunction with SC clearance. We selected a sample of 10 individuals with these clearances and reviewed their record on the national vetting system to determine whether an annual review has been undertaken. From our sample, a review had been completed for eight of the 10 individuals in the past 12 months and a further review had been scheduled for the same eight. Of the remaining two, one had a review in 2020 but has not had one since. The final individual has not had a review at all and was scheduled for one in 2020 (which was not completed).

The Force Vetting Manager confirmed that both issues relating to reviews are known by the Force and a researcher is currently being tasked with completing both sets of reviews retrospectively. This issue has been identified by management and we confirmed it has been included within the professional standards reporting pack that goes to the chief officer team and is available to all officer via the intranet. The most recent report (March 2022) has the backlog at 559 reviews. If reviews are not undertaken at the correct frequency, there is a risk that officers or contractors with high clearance levels may not undergo the required oversight outlined in the APP guidance and this could lead to significant vetting discrepancies going unnoticed. **(High)**



Whilst reviewing the national vetting system and completing sample testing, we identified several instances of records marked for termination after a certain date. We further identified a record that had exceeded the termination date but was still accessible on the system. The Force Vetting Manager explained that whilst a termination date has been added to the system, this requires manual deletion and is not automated. The rationale for this was that an automatic deletion tool could delete necessary and required records that haven't been marked for deletion and are needed as evidence for an individual's vetting.

The Force Vetting Manager confirmed that, prior to Covid-19, a volunteer was in place with the responsibility of reviewing and deleting records that exceeded the termination date however this was stopped due to the Covid-19 pandemic and the Force do not currently have anyone in place to destroy these records. There is a risk that if records marked for termination are kept on file indefinitely and not destroyed, the Force could be in breach of data protection legislation and risk financial and reputational damage. **(Medium)**

**Our audit review identified that the following controls are suitably designed, consistently applied, and are operating effectively:**



Non-Police Personnel Vetting (NPPV) is completed by the vetting team for non-Force individuals such as contractors to ensure they have the appropriate checks before they access police systems. We selected a sample of 20 individuals that require NPPV clearance consisting of:

- Five NPPV 1 (from a total of 45);
- Six NPPV 2 abbreviated (from a total of 54);
- Three NPPV 2 full cleared (from a total of seven); and
- Six NPPV 3 cleared (from a total of 17).

Upon review of the 20 applications, we confirmed that:

- For all 20 applicants, the outcome of the vetting (approved or rejected) and the rationale for this decision has been clearly documented. The start date and expiry date has also been included and can be seen by all Force staff regardless of role.
- Identification (either a driver's licence or passport) was on file for all 20 applicants as part of nationality and residency checks.
- Evidence of review for the applicant's checkable history is on file for all 20. This has been completed through numerous checks including the Police National Computer (PNC), the Police National Database (PND), PentiP (for traffic offences) and an Experian credit check. The results of these checks have been included within the rationale for all 20 individuals
- Evidence of the sponsor was on file. We confirmed with the Force Vetting Manager that NPPV clearance cannot be granted without an internal sponsor.
- The timeframes for each application from the Force receiving the application to the clearance being granted (or rejected). We noted only one individual out of the 20 exceeded the 37.5 working day deadline that the Force have. Upon review of the exception, we identified that this was due to multiple communications between the vetting team and the applicant.



All starters are required to have either RV or MV depending on their role. A random sample of 20 new starters has been selected comprising of 10 individuals that require RV clearance and 10 individuals that require MV clearance. Upon review, we have confirmed the following:

- For all 20 applicants, a clear outcome has been recorded on the national vetting system alongside the rationale for this decision. The start and expiry date can also be clearly seen next to the outcome of the vetting.

- All 20 applicants have undergone numerous checks including an Experian credit check, a review of the supplied ID documentation, an internet search of the individual, a review of NICHE (police record system), a review of PentiP (a national record system for vehicle-based offences), a review of the Police National Computer (PNC) (a national record system for criminal records) and a review of the Police National Database (PND) (a national record system containing intelligence on individuals). Further checks on applicable individuals were undertaken including a foreign force check (for ex officers from other UK Forces) and a review of the barred and advisory list.
- We confirmed that all individuals sampled have an address on file, supporting evidence saved on the national vetting system and they have received the appropriate security clearance that they were initially put forward for.
- We reviewed the timeliness of all 20 applications and verified all had been completed within the 37.5 day timeframe that has been set by the Force. The longest was 33 days.



The Force has used 127 volunteers in the past 12 months with all receiving some level of clearance (from NPPV1 to NPPV3). We have selected a sample of 10 and reviewed all to determine whether they have been correctly vetted. For the 10 samples we identified:

- For all 10 volunteers, we confirmed an outcome and rationale have been clearly recorded and are supported by the start and expiry date for the clearance.
- All 10 volunteers have undertaken various vetting checks depending on the vetting applied for however all applicants (regardless of vetting level) have received an Experian credit check, a review of the supplied ID documentation, an internet search of the individual, a review of NICHE (police record system), a review of PentiP (a national record system for vehicle-based offences), a review of the Police National Computer (PNC) (a national record system for criminal records) and a review of the Police National Database (PND) (a national record system containing intelligence on individuals).
- Evidence of documentation, emails and vetting checks has been saved on the national vetting system for all volunteers. We confirmed that this includes either a passport or driving licence which has been used to verify address and identity.
- All 10 applications have been processed within the 37.5 hour timeframe. We identified that three had been completed within 37 days and a further three applications had been completed between 30 days and 34 days however all are within the target timeframe.



We confirmed that an audit trail process is in place within the national vetting system and allows users to view a log of any changes made. We noted that this is where the rationale and overall decision are located. During our sample testing, we confirmed that all applications contained a decision located within the audit trail as well as a full log of any changes made.



All applications are required to be assessed using the National Decision Model (NDM). The Force Vetting Manager confirmed that a guidebook is provided to all staff upon their arrival in the team. Whilst undertaking our on-site visit, we identified this guidebook and confirmed this is available to staff. We also noted during our sample testing that all decisions made are marked by the Vetting Team Manager as “in line with national decision model” after they have reviewed the recommendation made by the Vetting Researcher.



The Force have two appeals processes - one for initial applications and one for individuals having their vetting withdrawn, with both making substantial reference to the APP guidance throughout. We reviewed both and confirmed these are comprehensive documents outlining the appeals process including individuals involved, documents required and process from start to finish. Both documents are available on the Force's intranet and available online to the public. We reviewed all four appeals that had been completed in the past 12 months and confirmed that:

- One of the “appeals” did not go through the appeals process and has instead been overturned by the Force Vetting Manager before the appeal was submitted. This was due to additional evidence being submitted by the applicant following the initial rejection.
- The remaining three appeals had all been received after the 10 day deadline following the initial decision being made. During discussion with the Force Vetting Manager, it was explained that one (the longest delay with more than six months between decision and appeal) was due to People Services not informing the applicant of the rejection with the remaining two being received 13 days and 20 days after the decision respectively. The Force Vetting Manager confirmed that the vetting team try and be flexible and reasonable as that the applicant doesn't often receive the decision the same day as it is made.
- All three appeals have been reviewed and a decision made by the Head of Professional Standard Department (for two appeals) and the Deputy Chief Constable (for one).
- We confirmed that supporting documentation (such as the appeal email, overall decision and any backing evidence) were saved and available on the national vetting system.
- All three final decisions were made within 28 days of the appeal letter being received by the Force.



Transferees are required to undergo the same vetting as a new starter. We selected five transferees from the last 12 months (from a total of 21) and confirmed that they had all undergone full vetting. We reviewed the different checks that had been undertaken and confirmed that they have all undergone the traditional checks (PMC, PMD PentiP, an Experian credit check) as well as a review of their record from the Force they are transferring from (to identify any disciplinary issues).

For re-joiners, we have not been able to complete testing of these applicants as individuals that are re-joiners are not categorised in a similar manner to transferees. As such, we have not been able to identify which individuals are re-joiners. Regardless, the Force Vetting Manager confirmed that full vetting is undertaken for those individuals unless they have recently left the Force and re-joined within a short space of time.



We confirmed a reoccurring fortnightly tasking meeting is held between members of the Force to discuss any instances of disciplinary action and ensure all relevant staff are aware of these. These meetings are attended by:

- The Head of Professional Standards Department.
- The Head of Professional Standards Integrity Unit.
- Senior members from the PSD team (Detective Inspector and the Detective Sergeant).

- A representative from the People Services team.
- A representative from the legal services team.
- The Force Vetting Manager.

This ensures the vetting team are aware of any officers that receive disciplinary measures such as a warning or even removal from the Force entirely. We have not been provided with minutes of these meetings as this goes into extensive detail regarding disciplinary measures and the Vetting Manager did not deem this appropriate for the audit.



We verified that staff are reminded via email and by the intranet that any changes of circumstance should be highlighted to vetting as this could require further checks (such as NPPV3 vetting that requires checks on all individuals living with the officer). People Services provide the vetting with a list of changes to address each month and this is reconciled with the national vetting system. Where an officer has not informed vetting of their change in circumstance, the officer is reminded of their obligations and informed that repeated instances will result in disciplinary action (though this has not occurred).



We identified that all officers and staff within the Force have access to a basic level of the national vetting system and allows the user to view a picture of the individual, their level of access, the date on which access was granted and the date when access expires. The reason for this is that it allows officers and staff easy access to determine whether someone has the required clearance to access documentation, Force buildings or Force systems.

Upon review of an access report, we confirmed that 39 individuals have more advanced access though this is still significantly restricted for certain groups. Advanced access is granted for staff within the vetting team, the professional standards integrity unit (PSIU) and People Services. We confirmed that only those individuals with “super” vetting access (the highest level and is held by two members of the senior management team within vetting) and vetting management access can conduct vetting checks and document these on the national vetting system.



A professional standards report is produced each month by the Force Vetting Manager and provided to the chief officer team for oversight and review. We confirmed the reports are also available (12 months’ worth) on the Force intranet and available to any staff member or officer with a Force login. Whilst this has been completed monthly, the Force Vetting Manager has confirmed that these reports will now be completed each quarter due to the large resources required to complete. Upon review of the reports for January, February and March, we confirmed that vetting KPIs are included and look at the percentage of vetting requests completed within 37.5 working days, the number of applications received, and the average number of days taken to complete an application. Commentary has been provided against each to explain any discrepancies. Improvement can be seen since December 2021 in the number of applications completed within 37.5 days and is currently (from the March report) at 62% (from 40% in December)



OPFCC staff are required to undergo the same vetting as normal Force staff depending on their role (either RV or MV). We selected a sample of five OPFCC employees (for a total of 27) and confirmed that the outcome and rationale has been recorded for all five individuals and that they have all undergone the appropriate checks (PNC, PND, an Experian credit check, Niche check, PentiP, ID check). We confirmed all documentation have been retained on the national vetting system and the applicant’s background (identified through checks) has been appropriately considered as part of the rationale. We verified the timeliness of all five applicants was within the 37.5 day deadline with the longest taking 27 days.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Area: Vetting				
<b>Control</b>	All staff with MV clearance or NPPV3 vetting require a vetting review twice within the lifetime of the vetting.	<b>Assessment:</b>		
		<b>Design</b>		✓
		<b>Compliance</b>		×
<b>Findings / Implications</b>	<p>The Force Vetting Manager explained that whilst a vetting review two years after the initial decision has been scheduled in, most individuals with either MV or NPPV3 vetting, this is not being completed due to resource limitations. This was verified whilst completing the sample testing for both MV starters and NPPV3 contractors and we identified numerous instances where a vetting review has exceeded the due date on the national vetting system. The reason for this is down to a lack of researchers however the Force Vetting Manager has confirmed that recruitment is underway to hire new researchers to address this backlog.</p> <p>There is a risk that if reviews are not completed within a timely manner after the scheduled date, the Force could be in breach of the APP guidance and could lead to individuals not receiving the appropriate amount of vetting required.</p>			
<b>Management Action 1</b>	<p>The Force will ensure all vetting reviews are completed on a timely basis. These reviews are:</p> <ul style="list-style-type: none"> <li>• An annual review for those with MV in conjunction with SC clearance.</li> <li>• Two reviews per the lifetime of the clearance for those individuals with MV or NPPV3 clearance.</li> </ul>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Force Vetting Manager	30 June 2023	<b>High</b>



**Area: Vetting**

<b>Control</b>	Annual vetting checks are conducted for staff with MV and SC clearance.	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	x	
<b>Findings / Implications</b>	<p>All staff with MV clearance in conjunction with SC clearance require an annual review by the vetting team. We selected a sample of 10 members of the Force with MV and SC clearance and reviewed their page on the national vetting system to determine whether this review has taken place at the required frequency. A review has taken place for eight of the 10 individuals. A review has also been scheduled for all eight. We confirmed for the eight completed, a review of the Police National Computer (PNC), Police National Database (PND), the Niche system and an Experian credit check has been undertaken.</p> <p>For the remaining two, we identified that one had a review in 2020 but has not had one since and the other has not had any review but was scheduled for one in 2020.</p> <p>Whilst discussing the discrepancies identified, the Force Vetting Manager highlighted that this was a known issue (reviews not being completed on time) and that a researcher has been assigned to specifically work on annual reviews. Reporting on this issue is included within the regular professional standards reporting document that is produced by the Force Vetting Manager and provided to the chief officer team. The most recent report from March 2022 has the backlog of incomplete vetting reviews at 559. There is a risk that if annual reviews are not undertaken at the correct frequency (annually), the Force could be in breach of the APP guidance and officers that would fail a vetting review could go unidentified and pose a security risk to the Force.</p>			
<b>Management Action 2</b>	See management action one.	<b>Responsible Owner:</b> N/A	<b>Date:</b> N/A	<b>Priority:</b> N/A

**Area: Vetting**

<b>Control</b>	Vetting is required to be renewed by the vetting team before the expiry date. The Force Vetting Manager undertakes a reconciliation project on an annual basis to analyse all current staff against those on the vetting system.	<b>Assessment:</b> <b>Design</b> ✓ <b>Compliance</b> ×
<b>Findings / Implications</b>	<p>We have not been able to undertake data analytics as a full report of the system has not been able to be produced. We instead reviewed all samples to identify any that were out of date and require action. Whilst undertaking this testing, we did not note any instances of expired vetting or individuals that did not have the correct vetting level for their role.</p> <p>The Force Vetting Manager explained that an annual process is undertaken in which a review of current staff is made against those in the system to identify any discrepancies – either individuals not employed by the Force with MV or RV vetting or individuals employed by the Force without any vetting. In the most recent review (March 2022) the Force Vetting Manager confirmed that no discrepancies were identified. We reviewed limited evidence to support this as little documentation was kept to support the process. Regardless, upon review of the evidence we confirmed that all staff have a national vetting system ID (indicating that they have been vetted).</p> <p>The Force Vetting Manager explained that a termination date has been added to data that is held on the system and is not needed to be retained (such as data for rejected individuals after a set number of years). However, whilst a termination date has been setup, the data on the system is not automatically deleted. Instead, a member of the vetting team must go through each item that has been marked for termination and manually delete it. The reasoning for this was that whilst some data is required to be deleted, some data may be required to be retained and the Force Vetting Manager would rather not use an automatic deletion programme if there is a risk that data that is required to be kept could be deleted.</p> <p>Prior to the Covid-19 pandemic, a volunteer was used by the Force to delete this data. However, due to the pandemic, this volunteer could no longer continue and as such data has not been deleted since. There is a risk that if data that is no longer required is not deleted, the Force could be in breach of data protection legislation and could face financial or reputational damage.</p>	
<b>Management Action 3</b>	The Force will ensure that an individual will be assigned to ensure data that is no longer needed and has exceeded its termination date is manually deleted and removed from police systems.	<b>Responsible Owner:</b> Force Vetting Manager <b>Date:</b> 30 June 2023 <b>Priority:</b> <b>Medium</b>

## APPENDIX A: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*		Non Compliance with controls*		Agreed management actions		
	0	(13)	3	(13)	Low	Medium	High
Vetting	0	(13)	3	(13)	0	1	1
<b>Total</b>					<b>0</b>	<b>1</b>	<b>1</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

# APPENDIX B: SCOPE

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

## Objective and risk 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 manages the following area:

### Objective of the area under review

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).

## Scope of the review

The purpose of management vetting is to provide a degree of assurance as to the reliability and trustworthiness of those who have wider access to Force intelligence, financial or operational assets, including documents and information held on computer databases. The procedure serves to reduce the risks of unauthorised disclosure or loss of sensitive police assets. Sir Tom Winsor's annual state of policing report identified that vetting needed to be improved following the rape and murder of Sarah Everard. The APP Vetting, March 2021 and Vetting Code of Practice, October 2017 underpin the vetting process undertaken by the Force and is applicable to employed staff, volunteers and other non-police personnel. Our review will consider the following areas:

- We will perform sample testing to confirm adherence with APP Vetting for RV (Recruitment Vetting), MV (Management Vetting) and NPPV (Non-Police Personnel Vetting) particularly in relation to:
  - Checkable history and residency requirements / criteria;
  - Minimum level of clearance is in place dependent on the post;
  - Authentication - for a sample of NPPV applications, we will confirm that evidence of prior authentication from a sponsor (or similar) has been sought and that evidence of such authentication is retained; and
  - An appropriate audit trail is maintained on the vetting system.
- Decision making is made in accordance with the National Decision Model and outcomes are recorded on the vetting system.
- An appeals process is in place and adhered to; this will be confirmed through sample testing.
- Review of vetting checks performed on transferees and re-joiners.
- Vetting reviews take place when required and in accordance with the APP Vetting. We will consider how the Force is informed of changes in circumstances e.g. misconduct hearing/meeting and the vetting reviews which are undertaken if the decision of misconduct is to issue a written warning or final written warning.

- Regular vetting appraisals are undertaken for management vetting (MV) personnel including those in the Police National Computer (PNC) Bureau.
- Access to the vetting database is restricted only to authorised individuals and access permissions are regularly reviewed for appropriateness.
- Performance measures including but not limited to timelines being met (this will include resourcing capabilities for officer uplifts resulting in large volumes of vetting applications being completed) are reported on through the governance structure of the organisation.
- We will use data analytics to confirm that all vetting held on the system is in date at the time of our review for both RV and MV.
- Our testing will consider both Force and OPFCC employees as well as contractors and other non-police personnel.

**The following limitations apply to the scope of our work:**

- We will not validate the accuracy of the decision made but confirm the rationale has been recorded on the vetting system.
- Our work will not guarantee the outcome of HMICFRS inspection.
- We will not consider the process for national security vetting (NSV).
- As the Police, Fire and Crime Commissioner do not require vetting this will not form part of our review.
- We will not comment on the appropriateness or outcome of any appeal.
- Testing will be completed on a sample basis, so we will not confirm compliance with all elements of the APP Vetting.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide any guarantee against material errors, loss or fraud, or provide an absolute assurance that material error; loss or fraud does not exist.

<b>Debrief held</b>	15 June 2022	<b>Internal audit Contacts</b>	Dan Harris, Head of Internal Audit
<b>Draft report issued</b>	22 June 2022		Philip Church, Senior Manager
<b>Responses received</b>	14 July 2022		Mike Gibson, Client Manager
			Oliver Gascoigne, Lead Auditor
			James Butler, Auditor
<b>Final report issued</b>	15 July 2022	<b>Client sponsor</b>	Deputy Chief Constable
			Head of Professional Standards
			Force Vetting Manager
		<b>Distribution</b>	Deputy Chief Constable
			Head of Professional Standards
			Force Vetting Manager

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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.

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