



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

Internal Audit Progress Report

29 November 2022

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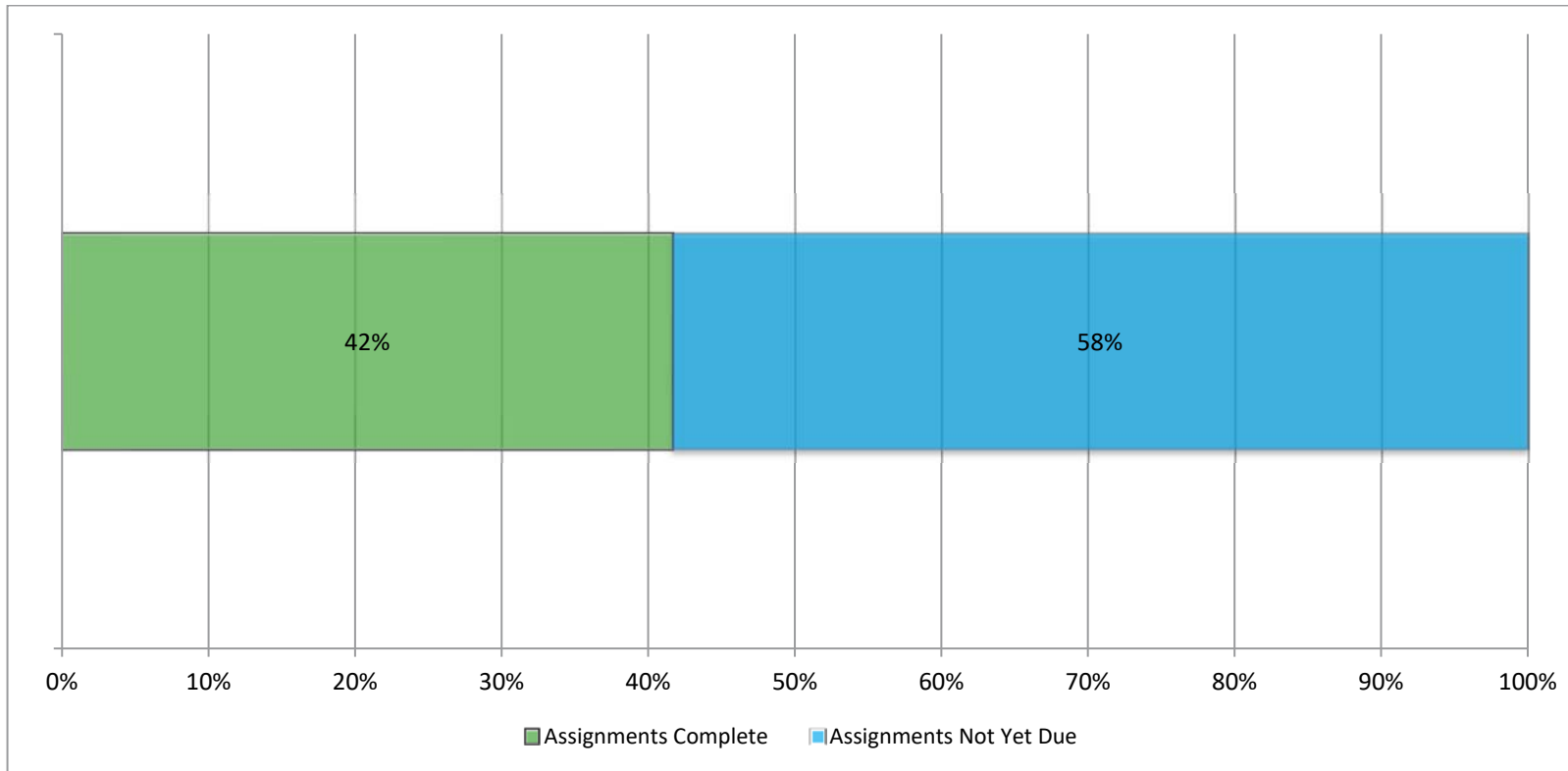
Contents

1	Introduction.....	3
2	Reports.....	4
	Appendix A: Progress against the internal audit plan 2022/23.....	5
	Appendix B: Other matters.....	6
	Appendix C: Key performance indicators (KPIs).....	7
	Appendix D: Internal audit assignments reported previously.....	8

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.

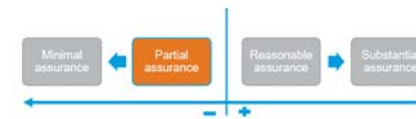


2 Reports

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
<p><u>Follow Up of Previous Internal Audit Management Actions: Visit 1</u></p> <p><u>Objective of the review:</u></p> <p>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.</p>	Reasonable Progress	0	3	0
<p><u>Payroll</u></p> <p><u>Objective of the review:</u></p> <p>The organisations have an appropriate framework in place to ensure that all individuals working for the organisations are paid all monies due to them in a timely manner.</p>	Partial Assurance	4	7	1
<p><u>Human Resources: Restrictive Duties</u></p> <p><u>Objective of the review:</u></p> <p>The Force has an adequate framework in place to ensure restrictions or suspension are carried out in line with Home Office Guidance and that individuals are treated in a fair, reasonable and consistent manner.</p>	Substantial Assurance	1	1	0



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

Assignment	Status	Target Joint Independent Audit Committee
Risk Management	<p>Planning document issued and approved</p> <p>Fieldwork scheduled to take place week commencing 9 January 2023</p>	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
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
Collaborations	<p>Planning document issued and approved</p> <p>Fieldwork scheduled to take place week commencing 27 February 2022</p>	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 issued one negative opinions to date (payroll). This will impact but will not in isolation qualify the year end opinions. 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 (Reported to JIAC in September 2022)	<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.
2	Collaborations	<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. A further request was made to undertake this review week commencing 27 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>8 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	-

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
Vetting	Reasonable Assurance	0	1	1
Firearms Licensing	Reasonable Assurance	1	3	0



For more information contact

Daniel Harris

Head of Internal Audit

RSM UK Risk Assurance Services LLP

1 St. James' Gate, Newcastle Upon Tyne, NE1 4AD

M: +44 (0)7792 948767 | **W:** www.rsmuk.com

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.

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