



# 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 1](#)

Internal audit report 3.22/23  
FINAL  
24 November 2022

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# 1. EXECUTIVE SUMMARY

## Background

The focus of this review is to provide assurance that agreed management actions have been fully implemented. These are in respect of the following internal audit reports that have been completed by RSM:

- Transparency: Specified Information Order, July 2018;
- Share Point Security, May 2019;
- Business Continuity Planning, June 2020;
- Follow Up Previous Internal Audit Management Actions Visit 2, March 2021;
- Complaints, March 2021;
- Ethics, May 2021;
- HR Training, June 2021;
- Project Expenditure, September 2021;
- Freedom of Information, November 2021;
- CIPFA Code of Practice – Financial Management, November 2021; and
- Capital Investment Programme, January 2022.

The Force reported in this period 38 actions as complete and seven as no longer relevant. We have agreed to review 22 of the actions during this audit. These consist of three actions marked as no longer relevant (superseded) by the action owner and 19 actions marked as complete. 19 actions were medium priority and three were high priority actions.

## Conclusion

We were provided with satisfactory evidence in respect of 16 management actions declared as complete by the respective action owner and therefore we confirmed that these actions had been fully implemented. We also obtained sufficient evidence to confirm three management actions had been superseded and were no longer relevant, and one management action had implementation ongoing.

In two cases we did not receive sufficient evidence to confirm the action was implemented so we have recorded them as 'not implemented'. Taking account of these findings and in line with our definitions set out in Appendix A, in our opinion the Force has demonstrated **reasonable progress** in implementing agreed management actions.

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 was the position as of 14 October 2022:

Report name	Remaining number of actions	Priority of remaining actions
Freedom of Information	3	1 Low / 2 Medium
Collaborations	3	3 Medium
Follow up 21/22 Visit 1	1	1 Medium
Key Financial Controls: Procurement	1	1 Low
Transparency Specified Information Order	1	1 Medium
Capital Investment Programme	3	3 Medium
Follow up 21/22 Visit 2	1	1 Medium
Seized Exhibits	1	1 Low
HR Training	5	1 Low / 4 Medium
Business Continuity Planning	1	1 Medium
Vulnerability and Incident Response	1	1 Low
Ethics	1	1 Low
<b>TOTAL</b>	<b>22</b>	<b>16 Medium / 6 Low</b>

## Progress on actions

The following table includes details of the status of each management action following our testing:

Implementation status by category of action	Number of actions agreed	Status of management action			
		Implemented	Implementation ongoing	Not implemented	Superseded
Medium	19	14	1	2	2
High	3	2	0	0	1
<b>Total:</b>	<b>22</b> <b>(100%)</b>	<b>16</b> <b>(77%)</b>	<b>1</b> <b>(4%)</b>	<b>2</b> <b>(9%)</b>	<b>4</b> <b>(14%)</b>

Implementation status by review	Number of actions agreed	Status of Management Actions			
		Implemented	Implementation ongoing	Not implemented	Superseded
<b>Transparency: Specified Information Order, July 2018</b>					
<ul style="list-style-type: none"> <li>ACTION 1: Information Management policies will be updated on the website. (Duplicate action)</li> </ul>	1	0	0	1	0
<b>SharePoint Security, May 2019</b>					
<ul style="list-style-type: none"> <li>ACTION 1: Training programme for all site owners.</li> </ul>	1	1	0	0	0
<b>Business Continuity Planning, June 2020</b>					
<ul style="list-style-type: none"> <li>ACTION 6: ICT disaster discovery</li> </ul>	1	0	0	0	1

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**Follow Up of Previous Internal Audit****Management Actions Visit 2, March 2021**

• ACTION 3: CROMU business case.	1	1	0	0	0
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**Complaints, March 2021**

• ACTION 2: Complaints Training.	1	0	0	0	1
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**Ethics, May 2021**

• ACTION 4: Questionnaire on ethical culture.	1	0	0	1	0
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**HR Training, June 2021**

• ACTION 2: Synchronise the mandatory training budget and training plan.					
• ACTION 3: Mandatory Training requirements will be on the standing agenda at the people or ops Board.	3	2	0	0	1
• ACTION 7: Training dashboard will be updated to show refresher training.					

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**Project Expenditure, September 2021**

• ACTION 2: Portfolio Programme Manager and Finance Manager will agree change management process.					
• ACTION 5a: Comms-Consolidation					
• ACTION 5b: Single Online Home review of expenditure to date.	6	6	0	0	0
• ACTION 5c: Finance Business Partner budget monitoring process.					
• ACTION 5d: National ANPR Service review of expenditure to date					
• ACTION 6: Review of project activity					

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**Freedom of Information, November 2021**

- |  |   |   |   |   |   |
|--|---|---|---|---|---|
| • ACTION 2: Ensure subject access request are responded to timely.             | 2 | 1 | 1 | 0 | 0 |
| • ACTION 6: Additional resource will be considered to support the SAR backlog. |   |   |   |   |   |

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**CIPFA Code of Practice – Financial Management, November 2021**

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|---|---|---|---|---|---|
| • ACTION 1: Consider CFO and Chief Constable within the Governance structure. | 1 | 1 | 0 | 0 | 0 |
|---|---|---|---|---|---|

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**Capital Investment Programme, January 2022**

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|--|---|---|---|---|---|
| • ACTION 1: Strategies within the investment plan will be formally approved by Exec Board. |   |   |   |   |   |
| • ACTION 2: Business Cases past expected delivery date need to be reviewed.                | 4 | 4 | 0 | 0 | 0 |
| • ACTION 3: Remaining capital budget will be reported to the Executive Board.              |   |   |   |   |   |
| • ACTION 4: Assumptions and variations will be reported to the Executive Board.            |   |   |   |   |   |

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<b>Total</b>	<b>22</b>	<b>16</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>(100%)</b>	<b>(73%)</b>	<b>(4%)</b>	<b>(9%)</b>	<b>(14%)</b>

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## 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: Transparency: Specified Information, July 2018

<b>Original management action / priority</b>	<p>All information management policies will be reviewed and uploaded to the website. Further review to ensure the following:</p> <ul style="list-style-type: none"> <li>• outdated policies will be removed;</li> <li>• all policies will be updated to include review dates, next review dates and owners; and</li> <li>• reference OPFCC.</li> </ul> <p>Priority: <b>Medium</b></p>
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<b>Audit finding / status</b>	<p>Review of the Commissioner's website confirmed that the Records Management Policy was published on the website on 18 May 2018 and due for review 18 May 2021. However, we were able to confirm the policies do make reference to the OPFCC. It is clear from our review of the website the policy has not been reviewed since 2021 and is currently outdated, there is no evidence on the website to suggest a scheduled new review date and there is no evidence to suggest this has been approved before uploading to the website. Where there are no expected date of reviewed documented on the policy, there is a risk that the policy may not be kept up to date in accordance with regulation.</p> <p><b>3. This action has not been implemented.</b></p>
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<b>Management Action 1</b>	<p>All information management policies will be reviewed and uploaded to the website. Further review to ensure the following:</p> <ul style="list-style-type: none"> <li>• outdated policies will be removed;</li> <li>• all policies will be updated to include review dates, next review dates and owners;</li> </ul>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Deputy Police and Crime Commissioner	31 January 2023	<b>Medium</b>

## Assignment: Ethics, May 2021

**Original management action / priority** We will consider the results of the questionnaire on vision groups and the ethical culture in place. Where areas for improvement and/or areas where officers disagreed / strongly disagreed with the questionnaire, we will investigate these areas further and agree further actions to address these issues.  
Priority: **Medium**

**Audit finding / status** The Ethics questionnaire has been implemented for just over a year and following the response they received originally, they have now implemented an ethical dilemma reporting and tracking document to complete during the vision groups. However, we were unable to confirm the ethics questions had been completed and the vision groups had actively discussed on each matter. Therefore, we cannot confirm this action is fully implemented.

**3. This action has not been implemented.**

**Management Action 2** The Force will consider the results of the questionnaire on vision groups and the ethical culture in place. Where areas for improvement and/or areas where officers disagreed / strongly disagreed with the questionnaire, we will investigate these areas further and agree further actions to address these issues.

**Responsible Owner:**

Detective Superintendent

**Date:**

31 July 2023

**Priority:**

**Medium**



## Assignment: Freedom of Information, November 2021

**Original management action / priority** The Force will ensure that chase up emails are responded to in timely manner for all requests that exceed 20 working days.  
Priority: **Medium**

**Audit finding / status** Within the Force they have an agreed SLA in place to ensure Freedom of Information requests are responded to within a timely manner, this is set at 20 working days. We reviewed all FOI which have currently exceeded the 20 working days to understand the reason behind why they have not met the expected timeframe.

It is clear from the evidence provided by the FOI Team Leader they are still unable to meet the deadline to ensure requests are responded to within a timely manner. From the current list of FOI request exceeding 20 working days, we could not confirm the Force were chasing up emails in a timely manner.

In discussion with the FOI Team Leader, we understood that the backlog for FOI request is due to the lack of resource available within the team to support the number of requests they are getting. Two new legal officers were appointed in July 2022 and they are supporting the backlog, however they have another resignation in the team which will again impact the backlog. Due to high demand, the team are still behind and we were advised it may take some months to get back on top of the requests.

Until the team is fully resourced and new appointments are brought up to speed, we cannot confirm the team are actively chasing up emails to ensure a response is given within 20 working days.

### 2. The action has been partly though not yet fully implemented.

<b>Management Action 3</b>	<b>New management action</b>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
	FOI Team will review the process for the allocation and management of cases to ensure this is efficient and effective to meet the 20 working day requirement.	Police Lawyer	31 July 2023	<b>Medium</b>
	If requests are not consistently addressed in line with regulatory requirements this will be added to the directorate risk register and escalated where necessary.			

## 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	Management Action
SharePoint Security, May 2019	<p>Status: <b>Implemented</b></p> <p>Management will ensure that a training programme for all site owners and identified IAOs is established to provide appropriate training in infosec responsibilities relating to SharePoint. Attendance and completion of these courses should be monitored.</p> <p>Priority: <b>Medium</b></p>
Business Continuity Planning, June 2020	<p>Status: <b>Superseded</b></p> <p>Implementation of ICT disaster recovery testing schedule. During April 2020 ICT formed a working group to review how they provide resilience to the Force. The key findings of this report will form the Terms of Reference for that group.</p> <p>Priority: <b>High</b></p> <p>Rationale: The Board did not approve a budget to consider the disaster recovery testing due to on-going cost cutting within the Force and it would impact on the day-to-day running of the Force due to significant downtime. The Head of ICT has considered different routes to take to support disaster recovery by focusing on the two data centres and the Force's ability to recover data.</p>
Follow Up of Previous Internal Audit Management Actions Visit 2, March 2021	<p>Status: <b>Implemented</b></p> <ol style="list-style-type: none"><li>1. The Service Improvement Manager to submit a business case to increase supervision within CROM.</li><li>2. If approved, a plan to develop audit capacity will be implemented for CROMU.</li></ol> <p>Priority: <b>Medium</b></p>
Complaints, March 2021	<p>Status: <b>Superseded</b></p> <p>We will ensure that we have captured all legacy members of staff who have yet to attend the group presentation by the end of December 2021.</p> <p>Rationale: The Force have considered the above action as no longer relevant to their approach to complaints. Originally all staff were required to attend complaints training regardless of position or whether they had direct contact with the public. However, the Force acknowledged that it was not appropriate to provide everyone with training and have now issued complaint awareness material to staff who typically are responsible for dealing with complaints.</p> <p>Priority: <b>Medium</b></p>

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HR Training, June 2021	<p>Status: <b>Superseded</b></p> <p>For those officers who have fallen 'out-of ticket' for any of their mandatory or essential training requirements, an action plan will be devised to ensure the relevant training is back 'in-ticket' as the earliest opportunity. This will be achieved through stressing to officers that all refresher training is kept up-to-date, and devising actions plans for those officers with 'out-of-ticket' mandatory or essential training. The training dashboard will go live to ensure that officers are more aware of when their refresher training is due.</p> <p>Rationale: The original action placed responsibility of the implementation, monitoring and review of the dashboard to the HR Team. Upon further review it was not feasible for the team to pick up the additional workload in managing the expired training. The HR Team proposed an integration within the training system they already utilised to allow staff to take their own responsibility of their training and this is review by line management in 1-2-1's to reduce to pressure on the HR Team.</p> <p>Priority: <b>Medium</b></p>
HR Training, June 2021	<p>Status: <b>Implemented</b></p> <p>We will implement either a standing item on the agenda at the People or Ops Board for discussion of changing requirements to mandatory training or a stand-alone forum for discussion, review and oversight of changing mandatory training requirements.</p> <p>Priority: <b>Medium</b></p>
HR Training, June 2021	<p>Status: <b>Implemented</b></p> <p>We will better synchronise the mandatory training annual budget with the training plan. The budget will be presented for challenge, review and sign off at an appropriate board (i.e. Ops, People), with a focus on prioritisation. Sign-off will have clear sight of both elements of the plan (requirements/ resource and cost).</p> <p>Priority: <b>Medium</b></p>
Project Expenditure, September 2021	<p>Status: <b>Implemented</b></p> <p>The Portfolio Programme Manager will liaise with the Finance Manager for consultation on the current draft change management processes to ensure financial involvement is sufficient to enable further scrutiny in the budget setting and monitoring process for projects.</p> <p>Priority: <b>Medium</b></p>
Project Expenditure, September 2021	<p>Status: <b>Implemented</b></p> <p>Comms Consolidation - Key decisions in respect of project management should be reported to the Change Board, including budget re-allocation decisions where key staff have changed. The project managers and accountant will work to re-allocate the original project budget into two separate projects. A report will be provided to the FCR Strategic Board as notification of the budget re-allocation.</p> <p>Priority: <b>Medium</b></p>

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Project Expenditure,  
September 2021

Status: **Implemented**

Single Online Home (SOH) - The project manager and accountant will meet to work out the budget allocation for the SOH project and review incurred expenditure to date.

Priority: **Medium**

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Project Expenditure,  
September 2021

Status: **Implemented**

Budgets will be reprofiled to take account of those projects that have multi-year delivery and implementation milestones thus eliminating an inaccurate picture of the progress against project expenditure. Project leads / BAU-activity leads and accountants will be asked to liaise on each project / BAU-activity and review the profiling of budgets over the duration of the projects against expected delivery timescales. Project / BAU-activity slippage requests will be submitted in a timely manner to allow for an appropriate consideration and approval process. The Programme Manager is limited in the ability to update the project list to provide a full picture of project progress in relation to exception reports, given the limitations of maintaining such information in an Excel document. The Force's new ways of working includes dashboard design, which should improve the readiness of such information and a full project picture. Note - Management action 3 has been agreed for the implementation of the Finance Business Partner approach. It is expected that this approach will ensure tighter control on the planning (both financial and delivery) of projects / BAU to ensure project slippage is further controlled.

Priority: **Medium**

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Project Expenditure,  
September 2021

Status: **Implemented**

The Finance Department intend to adopt a Finance Business Partner approach as a new way of working. The Finance Department and Portfolio Programme Management Office (PPMO) will outline responsibility for conducting masterclasses or training to outline the new ways of working, which will include budget monitoring processes. When developing the Finance Business Partner approach, the Finance Department will consider the business continuity arrangements in place if a Finance Business Partner was to be unavailable.

Priority: **Medium**

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Project Expenditure,  
September 2021

Status: **Implemented**

National ANPR Service (NAS) - The Finance Department will complete a reconciliation exercise of the total expenditure accrued for the NAS project (and additional expenditure incurred for NADC) to understand the Force's expenses incurred since the implementation of NAS in 2014. The results of the reconciliation will be provided to the Chief Finance Officers (OPFCC and Force) for review and escalation, as appropriate.

Priority: **Medium**

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CIPFA Code of Practice – Financial Management, November 2021	<p>Status: <b>Implemented</b></p> <p>The Force should consider the current position of the CFO of the Chief Constable within the Force's governance structure, particularly in relation to membership within the COT, to ensure the Force comply with the key requirements of the role of section 151 officer.</p> <p>Priority: <b>Medium</b></p>
Freedom of Information, November 2021	<p>Status: <b>Implemented</b></p> <p>The costed service plan will be considered by management to determine whether it is appropriate to provide additional resources to help reduce the Freedom of Information backlog and improve the Force's compliance rate.</p> <p>Priority: <b>Medium</b></p>
Capital Investment Programme, January 2022	<p>Status: <b>Implemented</b></p> <p>Capital programme area strategies will be developed and linked to the capital plan to confirm and demonstrate the following: How the capital programme area strategies will link and deliver the overall strategic priorities/vision. Provide a clear link between the individual capital programme area strategies and the capital plan and how capital expenditure will be allocated and prioritised within the capital programme areas. The plans will be based upon realistic assumptions to ensure that investment and resources are available at the right time to support delivery. Once the strategies have been produced and reviewed, they will be formally approved and signed off by the Executive Board.</p> <p>Priority: <b>High</b></p>
Capital Investment Programme, January 2022	<p>Status: <b>Implemented</b></p> <p>A report will be produced and presented to the Executive Board for approval detailing how the remaining capital budget is planned to be delivered by the end of the financial year. If, as suggested, the balance of the planned budget is to be redistributed to other capital programme areas for the remainder of the financial year, this should, instead, be presented to the Executive Board for approval.</p> <p>Priority: <b>High</b></p>
Capital Investment Programme, January 2022	<p>Status: <b>Implemented</b></p> <p>Business cases that have passed their delivery end date will be reviewed and challenged to ensure that the capital expenditure is still valid and in line with current strategic priorities.</p> <p>Priority: <b>Medium</b></p>

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Capital Investment  
Programme, January 2022

Status: **Implemented**

Summary updates will be provided to the Executive Board every quarter. These reports provided to the Executive Board will include detailed narrative surrounding the reasons/assumption for the variances.

Priority: **Medium**

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# APPENDIX C: SCOPE

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

## Objective relevant to the scope of the review

### 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.

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## 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 (January 2022) 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 action 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 errors, loss or fraud.



<b>Debrief held</b>	14 October 2022	<b>Internal audit Contacts</b>	Rob Barnett, Head of Internal Audit
<b>Draft report issued</b>	27 October 2022		Philip Church, Senior Manager
<b>Responses received</b>	24 November 2022		Michael Gibson, Manager
			Naomi Longstaff, Auditor
<b>Final report issued</b>	24 November 2022	<b>Client sponsor</b>	Managing Director
			Head of Business Design and Assurance
			Risk and Assurance Manager
		<b>Distribution</b>	Managing Director
			Head of Business Design and Assurance
			Risk and Assurance Manager

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