



North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority

Internal Audit Progress Report

29 November 2022

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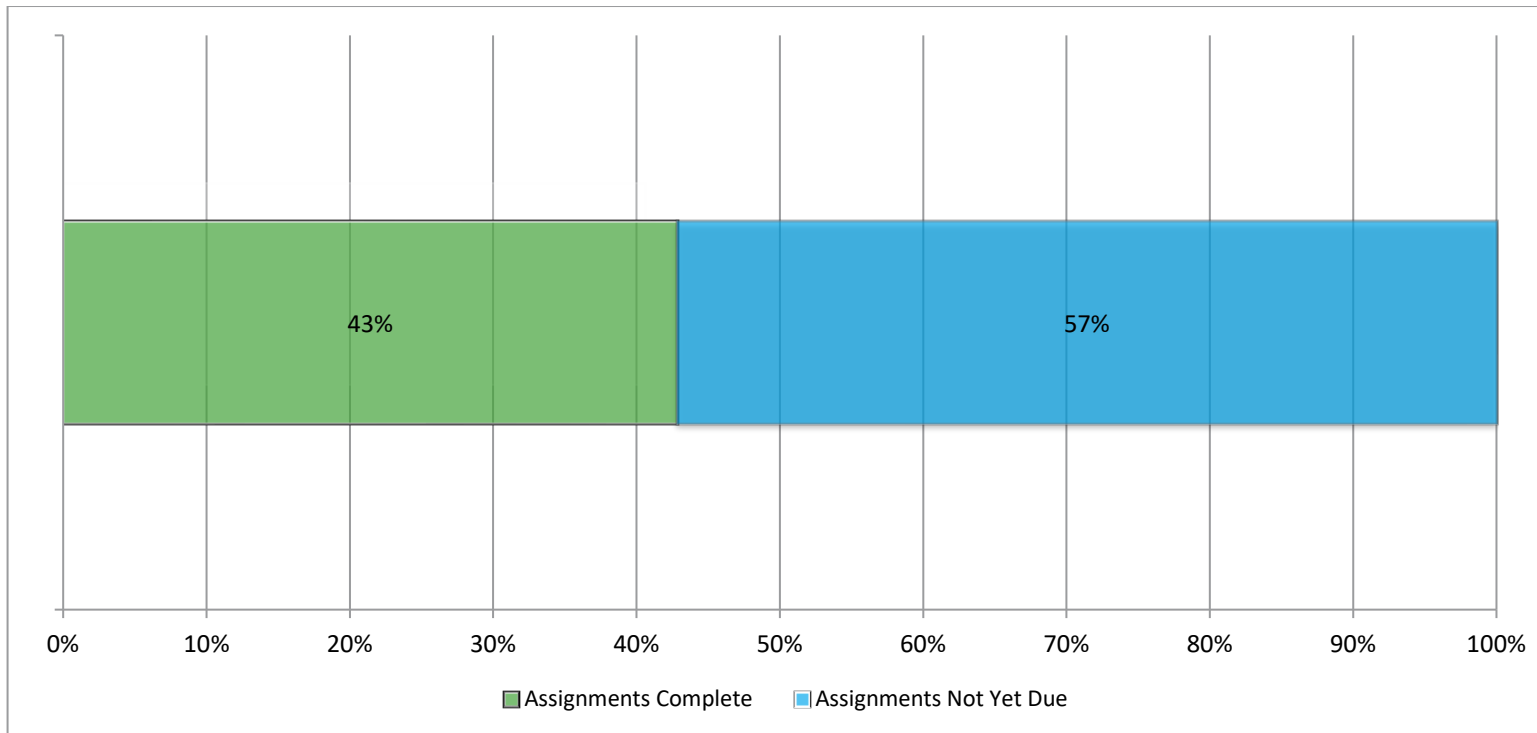
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1 Introduction

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

The graphic below provides a summary update on progress against this plan.

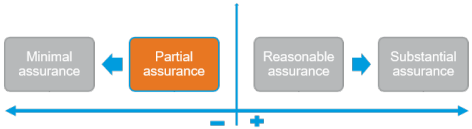
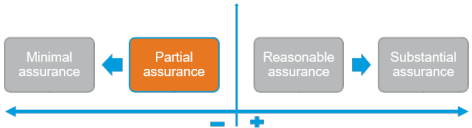


2 Reports

2.1 Summary of final reports being presented to this committee

We have finalised the following report since the previous meeting and this is detailed below:

* The Gazetteer Patching Review was commissioned outside of the internal audit plan.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p>Gazetteer Patching Review*</p> <p><u>Objective of the review:</u></p> <p>The purpose of this review is to determine whether the Service has in place adequate and effective systems and processes to ensure that the Gazetteer system is kept up to date with latest patches as expected.</p>	<p>Partial Assurance</p> 	2	3	1
<p>Health and Safety</p> <p><u>Objective of the review:</u></p> <p>To ensure the Service has adequate controls and processes in place to respond to any health and safety incidents and ensure timely actions and reporting is carried out.</p>	<p>Partial Assurance</p> 	0	1	2



Assignment	Opinion issued	Actions agreed		
		L	M	H

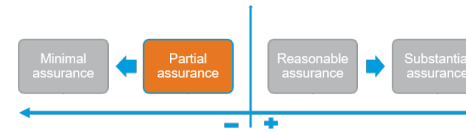
Fleet Management

Objective of the review:

Whether the Service has adequate controls and systems in place to inform its fleet management plan and ensure the Service's grey fleet and specialist vehicles are managed and utilised effectively.

Partial Assurance

0 5 0



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

Assignment	Status	Target Independent Audit Committee
On-call Firefighter Recruitment Process	Planned document issued and approved Fieldwork scheduled to take place week commencing 14 November 2022	March 2023
ICT: Maintenance and Updates	Fieldwork scheduled to take place week commencing 16 January 2023	March 2023
Follow Up of Previous Internal Audit Management Actions	Planning document issued Fieldwork scheduled to take place week commencing 23 January 2023	March 2023
Procurement	Fieldwork scheduled to take place week commencing 6 March 2023	June 2023

Appendix B: Other matters

Changes to the audit plan

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1.	Procurement (Reported to the IAC on 21 June 2022)	Per the approved internal audit plan, the Procurement review was scheduled to take place week commencing 18 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to March 2023 to allow for the joint procurement team to be established.
2.	Health and Safety (Reported to the IAC on 20 September 2022)	Per the approved internal audit plan, the Health and Safety review was scheduled to take place week commencing 11 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to September 2022.

Head of Internal Audit Opinion 2022/23

The Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual reports and may result in a qualified / negative annual opinions.

To date we have issued four final reports, all of these reports were partial assurance opinions (negative) and will therefore impact our year end opinion. We still have a further four reviews to undertake and we will be discussing further the potential year end opinions with the key Officers over the coming weeks.

Appendix C: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	6 days (average)	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	As and when required
Final report issued within 3 days of management response	3 days	1 day (average)	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working day	-

Appendix D: Internal audit assignments reported previously

Reports previously seen by the Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Payroll – Process and Control Assurance	Partial Assurance	1	4	2



For more information contact

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