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 2

FINAL Internal audit report 8.22/23

28 February 2023

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RSM

1.   EXECUTIVE SUMMARY

Background

The focus of this review was 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:

- Project Expenditure (10.20/21);

- Cyber Risk Management (9.21/22);

- Communications (13.21/22); and

- Firearms Licensing (2.22/23).

The Force reported in this period 12 management actions as complete and we have reviewed all 12 management actions during this audit. These actions consist of one high, nine medium and two low priority management actions.

Conclusion

We were provided with satisfactory evidence in respect of 12 management actions declared as complete by the relevant action owner and therefore we confirmed that these actions had been fully implemented.

Taking account of these findings and in line with our definitions set out in Appendix A, in our opinion the organisations have demonstrated **good progress** in implementing agreed management actions.

Progress on actions

The following table includes details of the status of each recommendation:

Implementation status by category of action	Number of actions agreed	Status of recommendations			
		Implemented	Implementation ongoing	Not implemented	Superseded
Low	2	2	0	0	0
Medium	9	9	0	0	0
High	1	1	0	0	0
Total:	**12** **(100%)**	**12** **(100%)**	**0** **(0%)**	**0** **(0%)**	**0** **(0%)**

Implementation status by review	Number of actions agreed	Status of recommendations			
		Implemented	Implementation ongoing	Not implemented	Superseded
Project Expenditure (10.20/21)					
• ACTION 1: Adopting Finance Business Partner approach	1	1	0	0	0
Cyber Risk Management (9.21/22)					
• ACTION 1: Windows Installation on all devices • ACTION 2: Update Patchy Management policy • ACTION 3: Critical and Non-critical patches • ACTION 4: Critical Vulnerabilities • ACTION 5: Intrusion Detection Capabilities • ACTION 6: Update Incident Management policy	6	6	0	0	0
Communications (13.21/22)					
• ACTION 1: Social media post approval • ACTION 2: CCTV appeals	2	2	0	0	0
Firearms Licensing (2.22/23)					
• ACTION 1: Dip Sampling • ACTION 2: GP notification is stored centrally • ACTION 3: Automatic renewals	3	3	0	0	0
Total:	**12** **(100%)**	**12** **(100%)**	**0** **(0%)**	**0** **(0%)**	**0** **(0%)**

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.

We have raised no further actions as part of this review.

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

From the testing conducted during this review we have found the following actions to have been fully implemented.

Assignment title	Recommendations
Project Expenditure (10.20/21)	Status: **Implemented** The Finance Department intend on revising ways of working going forward to adopt a Finance Business Partner/Integrated Business Planning approach to the management of budgets, including projects. A Finance Business Partner will be assigned to each project team in the planning and budget setting phase. Finance Business Partners will be retrospectively assigned to any current projects. Finance Business Partners will input from a financial perspective, train and assist in strengthening the control framework. The Portfolio Programme Management Office (PPMO) will ensure the relevant Finance Business Partner is consulted on all projects (regional or national) in the development of business cases and prior to their submission to the Change Board. Where information to support a full business case is not readily available (i.e. national projects), a discussion will be held with the relevant Finance Business Partner to share the project information received to date to assist in budget and business planning. The Finance Business Partner will support in ensuring a business case is appropriately developed. All reports to Change Board (business cases, progress / delivery updates and exception reports) will require collaboration from the Finance Department and financial detail should not be written by the PPMO. Priority: **High**
Cyber Risk Management (9.21/22)	Status: **Implemented** Management will continue to complete the installation of windows across all applicable devices. Priority: **Medium**
Cyber Risk Management (9.21/22)	Status: **Implemented** Management will utilise the intrusion detection capability Priority: **Medium**
Cyber Risk Management (9.21/22)	Status: **Implemented** Management will expand the current Patch Management Policy to provide more information on the standards expected in areas such as: • Testing requirements; • Roles and responsibilities; and

- Deployment process.

Management will also update the script wording to ensure it reflects current practice.

Priority: **Medium**

Cyber Risk Management (9.21/22)	Status: **Implemented** Management will perform an assessment and apply all non-critical patches (where relevant). Management will investigate the updates with no status and apply any critical patches. Management will introduce governance practices to ensure there are no critical patches within the updates with no status e.g. through regular reporting. Priority: **Medium**
Cyber Risk Management (9.21/22)	Status: **Implemented** Management will continue to remediate the critical vulnerabilities identified as a matter of urgency Priority: **Medium**
Cyber Risk Management (9.21/22)	Status: **Implemented** Management will review and update the Incident Management Policy. The policy will be reviewed on at least an annual basis going forward, or in the event of significant changes and/or incident learnings. Priority: **Low**
Communications (13.21/22)	Status: **Implemented** A decision will be made on whether social media posts are required to go to the Digital Editor desk for internal quality review and approval before being released. This will include review of systems functions to determine whether specific groups or individuals (such as those outside corporate communications) require their posts to be approved before being posted. Priority: **Medium**
Communications (13.21/22)	Status: **Implemented** Corporate communication staff will be reminded to follow the CCTV and local appeals process to ensure these posts are not on the Force website longer than required. Priority: **Low**

Firearms Licensing (2.22/23)	Status: **Implemented** The Firearms Licensing and Explosives Team will implement additional assurance arrangements through regular dip sampling of Niche and NFLMS records. The remit for dip sampling will be agreed in the Firearms Licensing Governance meetings between the Firearms Licensing Manager and the Head of Criminal Justice. The full findings of this review will be considered when agreeing the dip sampling approach. Priority: **Medium**
Firearms Licensing (2.22/23)	Status: **Implemented** The Firearms Licensing and Explosives Team will agree and document a suitable process to ensure that evidence of GP notification is stored centrally to provide adequate audit trail. A communication will be issued to staff to ensure adequate awareness. Priority: **Medium**
Firearms Licensing (2.22/23)	Status: **Implemented** For renewals, where the history indicates that an automated renewal is required only, this will be documented on the OEL to confirm previous history has been considered. This requirement will be documented within the work manual and a reminder will be issued to staff. Priority: **Medium**

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.

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 (July 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 recommendation 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.

Debrief held	6 February 2023	**Internal audit Contacts**	Daniel Harris, Head of Internal Audit
Draft report issued	9 February 2023		Philip Church, Senior Manager
Responses received	27 February 2023		Hollie Adams, Assistant Manager
			Naomi Longstaff, Lead Auditor
Final report issued	28 February 2023	**Client sponsor**	Managing Director
			Head of Business Design and Assurance
			Risk and Assurance Manager
		Distribution	Managing Director
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