

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

Internal Audit Progress Report

20 June 2023

This report is solely for the use of the persons to whom it is addressed.

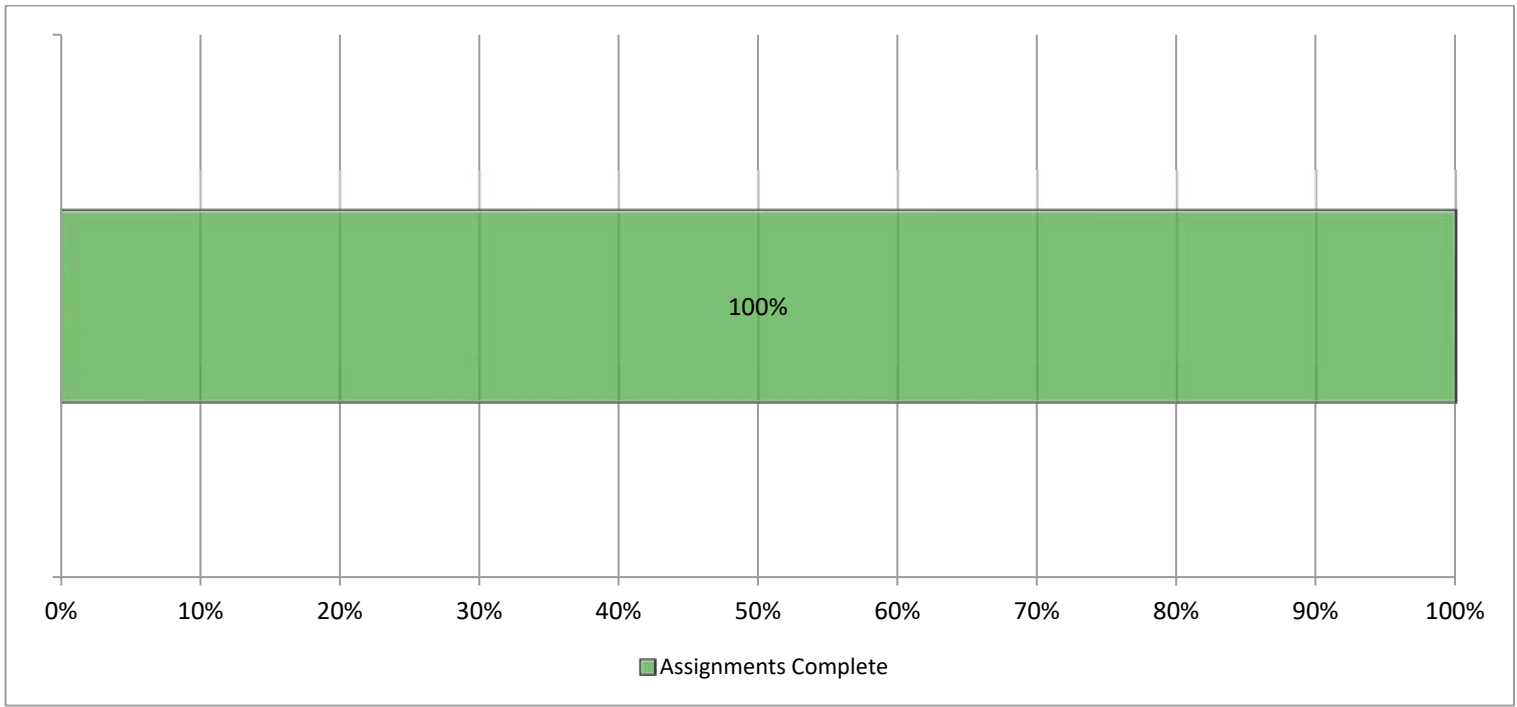
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1 Introduction



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>Key Financial Controls - Accounts Payable</u></p> <p><u>Objective of the review:</u></p> <p>All expenditure is committed, approved, and accounted for in line with the Devolved Resource Manual. Creditors are paid accurately and in a timely manner.</p>	<p>Partial Assurance</p> 	2	4	3
<p><u>Collaborations</u></p> <p><u>Objective of the review:</u></p> <p>There is an effective framework in place to monitor the relative efficiency and effectiveness of individual collaborative arrangements through the duration of joint partnership working.</p> <p><u>Risk:</u></p> <p>7573</p>	<p>Partial Assurance</p> 	1	4	1
<p><u>Risk Management</u></p> <p><u>Objective of the review:</u></p> <p>The organisations have an adequate and effective process in place to identify and manage both risks and opportunities that support the delivery of the organisations' Police and Crime Plan.</p>	<p>Reasonable Assurance</p>	7	4	0

Assignment	Opinion issued	Actions agreed		
		L	M	H



Custody Detention Review

Objective:

To provide assurance on the Force’s compliance with the Police and Criminal Evidence Act 1984 (PACE) under Code C in relation to the review of detention periods and ensure the Force complies with appropriate authority requirements for exercising certain powers, e.g. intimate or strip searches, intimate samples or premises searches.

Partial Assurance

1 4 3



Appendix A: Progress against the internal audit plan 2023/24

Assignment	Status	Target JIAC Committee
Financial Planning	Planning document issued Fieldwork scheduled to take place week commencing 17 July 2023	September 2023
Follow Up of Previous Internal Audit Management Actions: Visit 1	Planning document issued Fieldwork scheduled to take place week commencing 17 July 2023	September 2023
Freedom of Information Requests	Planning document issued Fieldwork scheduled to take place week commencing 24 July 2023	September 2023
Seized Exhibits: Firearms and Bladed Articles	Planning call arranged Fieldwork scheduled to take place week commencing 7 August 2023	September 2023
IT Audit Coverage	Fieldwork scheduled to take place week commencing 2 October 2023	December 2023
Health and Safety: Employer	Planning call arranged Fieldwork scheduled to take place week commencing 2 October 2023	December 2023
Equality and Diversity	Fieldwork scheduled to take place week commencing 30 October 2023	December 2023
Service Planning	Fieldwork scheduled to take place week commencing 20 November 2023	December 2023
HMICFRS: Recommendation Tracking	Fieldwork scheduled to take place week commencing 22 January 2024	March 2024
Key Financial Controls	Fieldwork scheduled to take place week commencing 29 January 2024	March 2024
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 19 February 2024	March 2024
HR: Recruitment and Selection	Fieldwork scheduled to take place week commencing 26 February 2024	March 2024

Appendix B: Other matters

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 (Reported to JIAC in November 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. A further request was made to undertake this review week commencing 27 February 2023
3	Service Planning / Performance Management Victims' Code	<p>At the request of management, a review of Fleet Management was undertaken in the place of the Service Planning and Performance Management reviews.</p> <p>At the request of management, the Victims' Code review was replaced with a Custody Detention review.</p>

4	Purchasing Process Review	<p>The Chief Finance Officer (Chief Constable) commissioned an additional advisory review on the Force purchasing processes. This was commissioned outside of the 2022/23 internal audit plan and the report has been issued in draft. However, due to some of the control weaknesses identified we have referenced these within our annual report.</p> <p>This report will be presented at the next JIAC meeting in September 2023.</p>
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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. Our annual report is a separate item on the agenda, so please refer to that document.




Appendix C: Key performance indicators (KPIs)

	Delivery		Quality			
	Target	Actual	Target	Actual		
Draft reports issued within 10 working days of debrief meeting	10 days	9 working 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 working days of management response	3 days	1 working 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 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
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable Progress	0	3	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
Payroll	<p>Partial Assurance</p>  <p>The diagram shows a scale from Minimal assurance to Substantial assurance. A vertical line is positioned between Partial and Reasonable assurance. The Partial assurance box is highlighted in orange, indicating the current level. Arrows point from Minimal to Partial and from Reasonable to Substantial. A minus sign is below the line to the left, and a plus sign is below the line to the right.</p>	4	7	1
Human Resources: Restrictive Duties	<p>Substantial Assurance</p>  <p>The diagram shows a scale from Minimal assurance to Substantial assurance. A vertical line is positioned between Reasonable and Substantial assurance. The Substantial assurance box is highlighted in green, indicating the current level. Arrows point from Minimal to Partial and from Reasonable to Substantial. A minus sign is below the line to the left, and a plus sign is below the line to the right.</p>	1	1	0
Follow Up of Previous Internal Audit Management Actions: Visit 2	<p>Good progress</p>	0	0	0
Fleet Management	<p>Minimal Assurance</p>  <p>The diagram shows a scale from Minimal assurance to Substantial assurance. A vertical line is positioned between Partial and Reasonable assurance. The Minimal assurance box is highlighted in red, indicating the current level. Arrows point from Minimal to Partial and from Reasonable to Substantial. A minus sign is below the line to the left, and a plus sign is below the line to the right.</p>	3	8	8

For more information contact

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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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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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Emergency Services News Briefing

May 2023



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In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on the latest update on the recruitment of police officers and progress with delivering the Emergency Services Network.

Police

Mental health and policing

The Home Secretary has written to Chief Constables and Police and Crime Commissioners setting out what the government is doing to address issues around mental health on policing.

On 23 January 2023, the Department of Health and Social Care (DHSC) announced that mental health services are being boosted by £150m in government funding. As part of the funding, £7m will go towards the procurement of specialised mental health ambulances, with the remaining £143m for new, or to improve existing, mental health crisis response infrastructure. The funding will provide over 30 schemes for crisis cafes, crisis houses and other similar safe spaces. It will also provide over 20 new or improved health-based places of safety.

The Home Secretary has thanked all chief constables in England and Wales, together with police and crime commissioners, for their continued focus on mental health and policing and their close work with health partners. The Home Secretary has also set out details and timings of work by partners to address mental health demand.

Police Officer Uplift, quarterly update to March 2023

The Home Office has published its quarterly update on progress with the recruitment of an additional 20,000 police officers in England and Wales. The government has delivered on its 2019 manifesto commitment to recruit 20,000 additional police officers by March 2023. This brings the total number to nearly 150,000 officers, more than 3,500 higher than the previous peak in 2010. Progress is being made, with crime falling in England and Wales by 50% since 2010, excluding fraud and computer misuse. Since March 2020 theft has reduced by 20%, homicides and knife crime by 8% and domestic burglary by 30%.

Vetting, misconduct and misogyny in the police service

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) has published a review of progress against recommendations made in its November 2022 report into vetting, misconduct, and misogyny in the police service. Matt Parr, His Majesty's Inspector of Constabulary, wrote to the Home Secretary and addressed the police service's progress against the 43 recommendations and five areas for improvement HMICFRS made in the report. Progress included:

- 90% of recommendations made by HMICFRS related to counter-corruption and misconduct have been or are likely to be addressed by the deadline;
- 73% of recommendations made by HMICFRS related to vetting have been or are likely to be addressed by the deadline; and
- HMICFRS agreed with 96% of the vetting decisions they reviewed which is a significant improvement on the 90% from the November 2022 report, demonstrating the positive changes being made.



Questions for committee's consideration

- Is your Audit Committee receiving regular assurance on progress against these recommendations?



Fire

NFCC launch first of evidence-based risk assessment methodologies

The National Fire Chief Council's (NFCC) Community Risk Programme (CRP) is 'developing standardised tools to support UK Fire and Rescue Services in their community risk management planning.' The programme has so far collaborated with the Fire Standards Board to produce a fire standard for Community Risk Management and has delivered several pieces of guidance and tools that are being utilised by UK Fire and Rescue Services. The tools being developed will support Fire and Rescue Services to 'consistently identify, assess and mitigate community risks and provide a framework and systemic approach for developing community risk management-centred plans.'



Questions for committee's consideration

- Does your Audit Committee have assurance that the tools have been utilised?

Culture Action Plan

The NFCC is developing a 'Culture Action Plan' to address issues related to culture, inclusion, and diversity in the fire and rescue service. The plan aims to support fire and rescue services in implementing necessary changes to create an inclusive and positive culture for employees and the public. The NFCC's draft Culture Action Plan outlines an ambitious set of initiatives designed to improve organisational culture and eradicate misogyny, racism, bullying, and harassment across UK fire and rescue services.

More rigorous checks for fire and rescue employees

The Home Office has announced plans to enable fire and rescue authorities to conduct a higher level of criminal record checks for all their employees. This is aimed at improving standards and safeguarding the public and staff. Presently, staff are only automatically eligible for Basic Disclosure and Barring Service (DBS) checks. However, legislation introduced on 24 April 2023, once passed, will make all staff eligible for the more rigorous Standard DBS checks.

These checks will allow fire and rescue services to understand and mitigate risk, to protect their colleagues and the public, and support high standards of integrity. How and where these are used are at the discretion of each individual fire and rescue authority. The changes follow recent findings in HMICFRS' report, on '[Values and culture in fire and rescue services](#)', as well as the London Fire Brigade's independent review into its own culture, which found evidence of bullying, harassment and discrimination across the services.



Questions for committee's consideration

- Has your Authority agreed its approach / policy on how these new checks will be used?



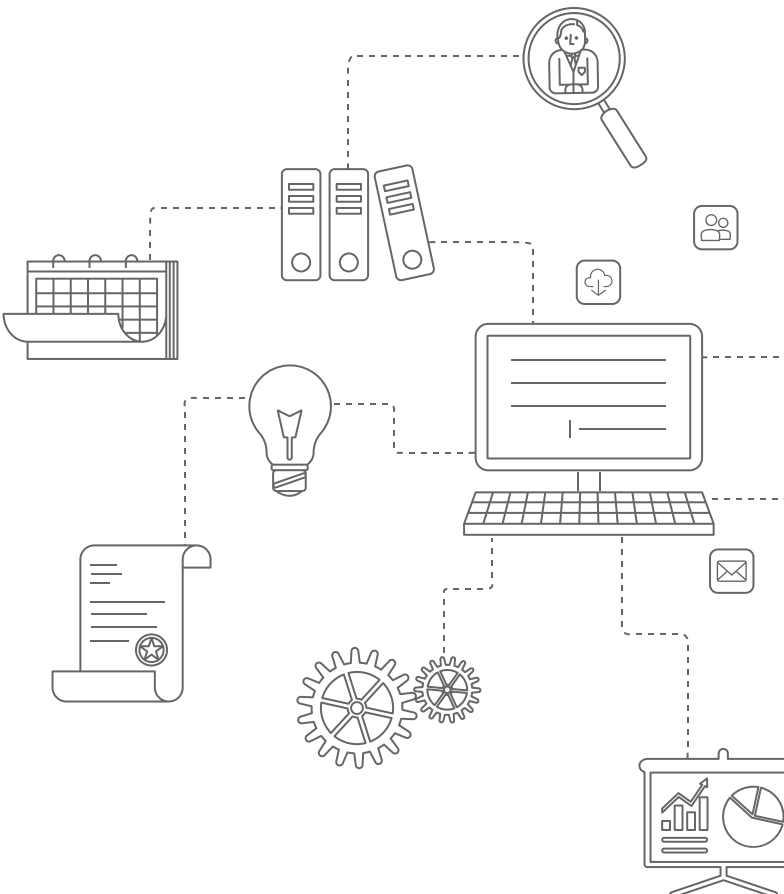


Questions for committee's consideration

- Have you put in controls and a framework in place to meet the new Fire Standard and how do you receive regular assurance that you continue to meet the Standard?

Positive Practice Portal

HMICFRS and the NFCC has announced the launch of the positive practice portal. This has been designed as a shared space and provides information on tactics, knowledge and advice across the fire and rescue sector. Sharing experiences of what works, and even what doesn't work, will help fire and rescue services to learn from each other and better serve the public. HMICFRS will continue to be a key contributor to the development of the positive practice portal.



The Fire Standards Board launch two new professional Standards

The Fire Standards Board (FSB) has announced the launch of two new Fire Standards - Fire Control and Communications and Engagement. The creation of the Fire Control Standard was influenced by major incidents like the Grenfell fire and the Manchester Arena bombing. These standards address the critical and strategic role that Fire Control plays, from the initial receipt of a call to the final resolution of an incident.

The [Fire Standard on Fire Control](#) has been developed with input from the NFCC Fire Control team, the NFCC lead for fire control, the Mobilising Officers Group and also with input from fire control specialists across a range of fire and rescue services. To achieve this Fire Standard :

- FRSs will need to include 'fire control managers in its community risk management planning';
- fire control employees will need to be provided with effective systems and arrangements; and
- mental and physical health and wellbeing support should be easily accessible and widely promoted to its fire control employees.

The [Communications, Engagement and Consultation Fire Standard](#) has been developed with input from FirePro UK, the NFCC communications teams and communication and collaboration specialists from a wide range of FRSs. To achieve this Fire Standard:

- FRSs will need to have a strategic approach to communication, engagement and consultation;
- services will need to have 'resilient and out of hours arrangement to handle out of hours enquiries and manage communications during crises and emergencies, in line with the requirements of the Emergency Preparedness and Resilience Fire Standard'; and
- communications planning frameworks should be consistent for communications and campaign work.



Police and Fire

Progress with delivering the Emergency Services Network

The National Audit Office (NAO) has published a new report looking at progress with delivering the Emergency Services Network (ESN). It finds that despite the programme to deliver the new emergency services network to replace Airwave costing £2bn so far, the Home Office still does not know when ESN will be ready or what it will cost. The Airwave network allows police, fire, and ambulance services from across England, Scotland and Wales to communicate between the field and control rooms. The Emergency Services Mobile Communications Programme (ESMCP) was established to oversee the replacement of the Airwave network and provide a modern mobile data network. In June 2021, the Home Office estimated the total ESMCP lifetime spend to be £11bn, including the cost of running ESN and Airwave until replaced by ESN.



Questions for committee's consideration

- Is the Audit Committee sighted on the ongoing preparation for your ESN programme?





RSM's emergency services risk register analysis



For the emergency services, the risk landscape is complex and evolving. Therefore, identifying and managing your risks effectively is vital.

Moving out of the uncertainty caused by the pandemic and the challenges that it presented remains a feature of the operating environment. While risks such as the cost-of-living-crisis, rising energy, food and material prices, inflation and geopolitics are all part of the risk management landscape, the focus on climate change, equality, diversity, mental health and wellbeing has also increased.

Challenges around the inability to plan financially for the longer term remain. This is magnified as budgets are stretched, and despite government reviews there is some uncertainty regarding how government may take forward key proposals.

Cybercrime is also a continuing threat with communication related issues remaining. This is linked to delays in the emergency services mobile communications programme, which also has a significant cost and meaning it is critical for boards and management to continue to focus on ensuring they have effective risk management procedures.

We have been publishing analyses of police and fire risk registers periodically for eight years now, allowing us to trace movement in risk profiles over time. This publication is our first cross-sector analysis, where we reviewed the risk registers of the police force, police and crime commissioner (OPCC), office of police and fire crime commissioner (OPFCC) and fire service strategic risk registers. Our report allows emergency services organisations to consider how our risks compare and to assess whether we are missing any significant risks.

We reviewed 38 emergency services strategic risk registers incorporating 540 individual risks.

Key findings

In terms of quantities of risks, the top three areas representing 48% of the total population were:

1. operational risks, accounting for 102 risks in total (or 19%);
2. workforce risks, accounting for 87 risks in total (or 16%); and
3. financial risks, accounting for 70 risks in total (or 13%).





In our latest analysis, across emergency services there are more risks related to operations and workforce than any other. This demonstrates that, in many respects, the broad risk themes across the sector are similar in nature, despite the distinct roles of forces and commissioners, and fire and rescue services.

As we have been analysing police and fire strategic risk registers for several years, we can illustrate risk movement and trends.

DIRECTION OF TRAVEL – TOP FIVE RISKS IN 2023, 2021 AND 2018 (NUMBER OF RISKS)

		2023	2021	2018
1		Operations	Operations	Financial
2		Workforce	Covid-19	IT
3		IT	Financial	Operations
4		Financial	Workforce	Collaboration and partnerships
5		Governance	IT	Regulation and standards

DIRECTION OF TRAVEL – TOP FIVE RISKS IN 2023, 2021 AND 2018 (NUMBER OF RISKS)

		2023	2021	2018
1		Workforce	External environment and Covid-19	Workforce
2		Operations	Workforce	Financial
3		Financial	Operations	Operations
4		Regulation and standards	Financial	Legislation (Regulation and standards)
5		IT	IT	Collaboration and transformation



As part of our analysis, we have also analysed strategic risks in terms of severity, tracing those residual risks (post controls and applied mitigations) considered by police and fire services to be 'high'.

Overall, 187 (or 35%) of risks across the risk registers in our sample were deemed to be 'high'. The top three areas representing 20% of all 'high' risks recorded were:

1. operational risks, accounting for 38 high risks (or 7%);
2. workforce risks, accounting for 37 high risks (or 7%); and
3. IT risks, accounting for 32 high risks (or 6%).

New and evolving risks

Key areas across emergency services where we consider risks to be emerging or evolving.

- Economic environment – economic uncertainty, inflation and having to pay more for goods and services are all evolving risks;
- Public procurement – new UK Public Procurement Legislation will be effective from late 2023/early 2024 and will fundamentally change the way all public procurement is conducted.
- Environmental, social and governance (ESG) – equality and diversity strategies, equal pay, ethical investments and sustainability are just some of the areas where services will need to do more.
- Cybercrime – IT and cybercrime risks will continue to evolve in their complexity, highlighting the need for network and secure configuration and controls.
- Tax – The trend continues for legislation and HMRC to focus on tax risk governance, with a greater onus on larger organisations to help enforce compliance across their supply chains.
- Human capital, diversity and talent management – in its 2023 Risk in Focus report, the Institute of Internal Auditors noted that 50% of survey respondents cited human capital, diversity and talent management as a top five risk. Related risks have arguably intensified in this area.
- Culture – organisational culture is in the spotlight and receiving greater focus. In its latest assessment of fire services, HMICFRS stated that 'many services need to improve how they promote their values and culture', while in its annual assessment of policing, HMICFRS noted recent reports 'have contained highly alarming evidence of toxic behaviour and attitudes among some police officers.'



For more information on risk trends across the sector,
[access our report here.](#)





References



Mental health and policing



Positive Practice Portal



Vetting, misconduct and misogyny in the police service



Progress with delivering the Emergency Services Network



Police Officer Uplift, quarterly update to March 2023



NFCC launch first of evidence-based risk assessment methodologies



More rigorous checks for fire and rescue employees



Culture Action Plan



The Fire Standards Board launch two new professional Standards



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