



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

Internal Audit Progress Report 19 September 2023

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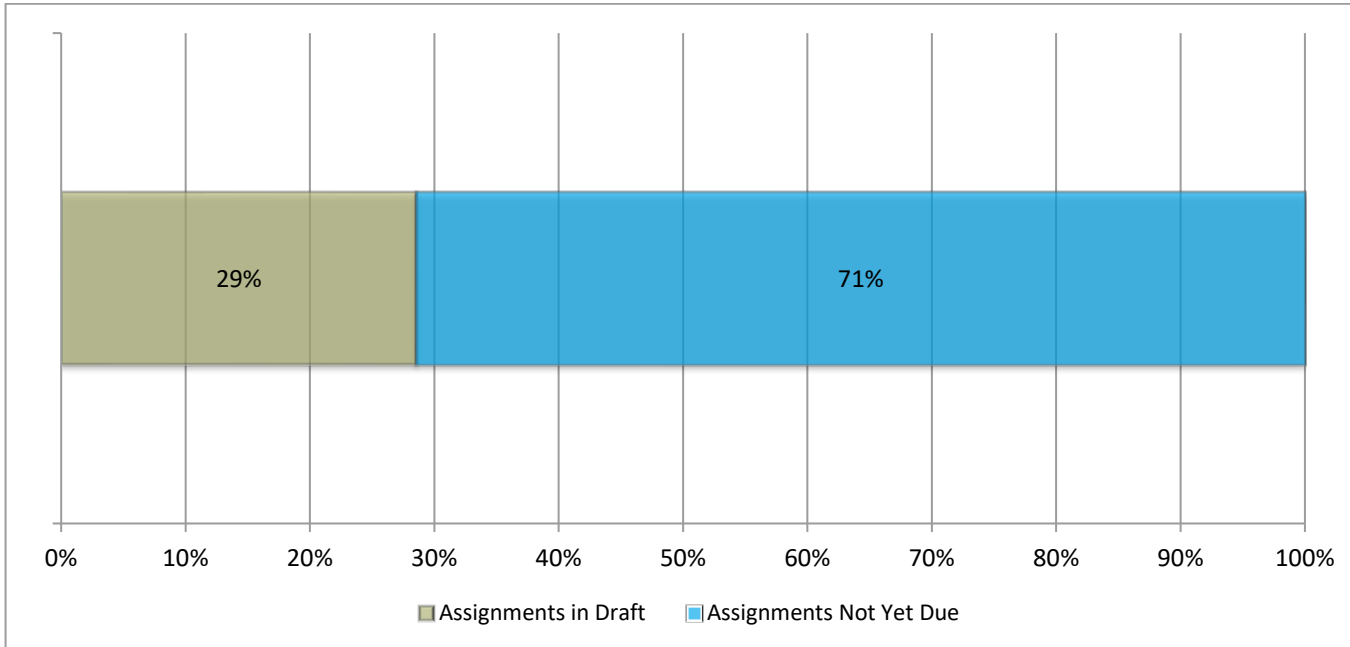
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1 Introduction

The internal audit plan for 2023/24 was approved by the Independent Audit Committee at the 21 March 2023 meeting. We will continue to work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs.

This report provides an update on progress against that plan and summarises the results of our work to date. The graphic below provides a summary update on the progress against the 2023/24 plan.

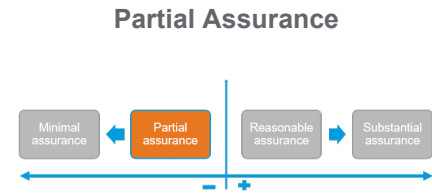


2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting. The report below is from the 2022/23 internal audit plan and was agreed to be re-opened following the receipt of additional information and further context around some of the compensating controls in place. The opinion has been revised from minimal to partial following the revisions made to the report.

Assignment	Opinion issued		Actions agreed			
	L	M	H			
<p>ICT: Maintenance and Updates*</p> <p>Risk: Operate with secure systems to prevent loss of critical assets and sensitive information, through disruption or damage to systems and reputation resulting from a cyber-attack.</p> <p>Objective of the review:</p> <p>To focus on key systems to determine whether they are kept up to date with the relevant software updates to reduce the risk of cyber threats.</p> <p><i>* To note, this report was presented to the Independent Audit Committee as part of the 2022 / 2023 Internal Audit Plan in June 2023. Following further work and discussions with management, the overall opinion and management actions have been revised as a result.</i></p>				1	3	1



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

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Estates Management	Report issued in draft				December 2023	-
Follow Up of 2022 / 2023 Negative Opinions	Report issued in draft				December 2023	-
Grenfell Action Plans	Planning document issued Fieldwork scheduled to commence 30 October 2023	-	-	-	December 2023	-
Supplier Payments: Process and Control Assurance	Fieldwork scheduled to commence 13 November 2023	-	-	-	December 2023	-
Security Policy Framework	Fieldwork scheduled to commence 4 December 2023	-	-	-	March 2024	-
Asset Management	Fieldwork scheduled to commence 12 February 2024	-	-	-	June 2024	-



Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Follow Up Previous Internal Audit Management Actions	Fieldwork scheduled to commence 18 March 2024	-	-	-	June 2024	-

Appendix B: Other matters

Changes to the audit plan

We will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Service Catalogue to Grenfell Action Plans review. Reported to the IAC (September 2023)	The Risk and Assurance Board has agreed to a request from management to change the Service Catalogue review within the 2023 / 2024 Internal Audit Plan to a Grenfell Action Plans review. The objective of the review is to ensure actions have been developed and progressed to address gaps identified against the Grenfell Tower enquiry (phase 1).

Head of Internal Audit Opinion 2023/34

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 or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinions.

To date we have not issued any final reports. We will provide an update at the next meeting.

Appendix C: Key performance indicators (KPIs)

Delivery	Quality		Quality	Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 working 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	-



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