



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

Internal Audit Progress Report

30 November 2023

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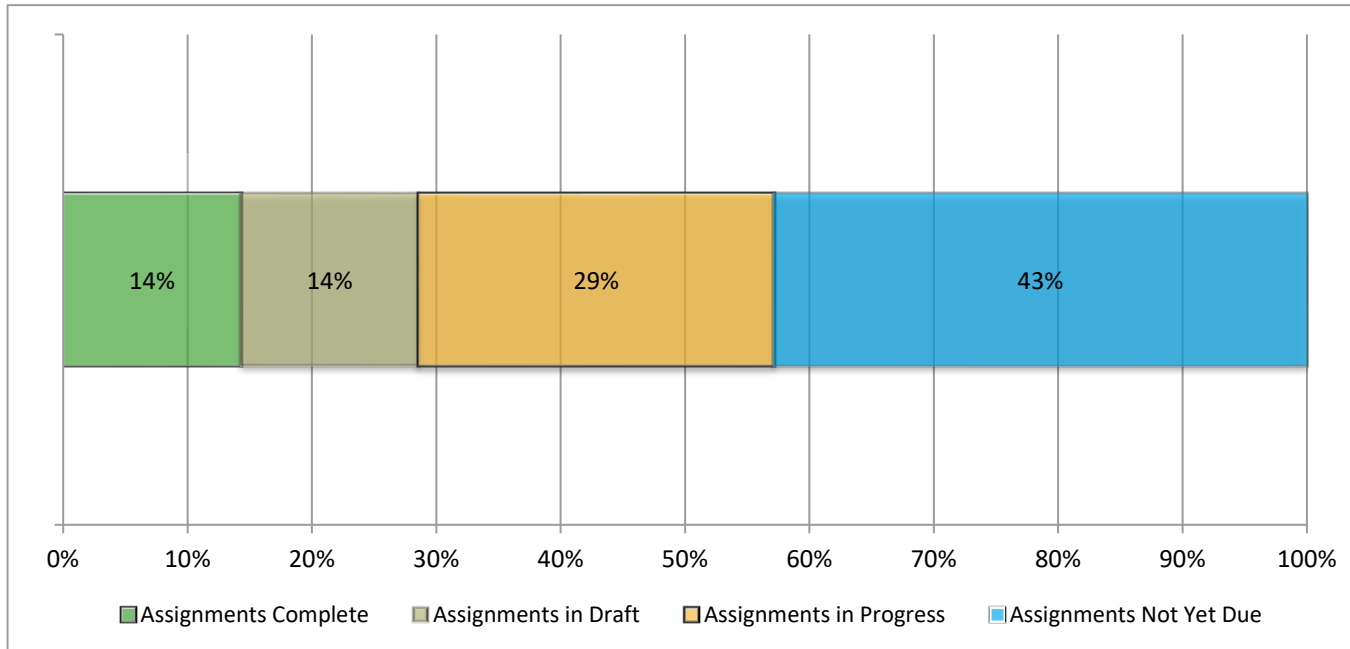
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1 Introduction

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*.



We have outlined progress against the internal audit plan for 2023/24 under Appendix A below.

* The above graphic and contents of this progress paper are accurate at time of issuing on 13 November 2023.

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:

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><u>Objective of the review:</u></p> <p>To provide assurance on the progress made against management actions agreed within the following 2022/23 negative opinion reports:</p> <ul style="list-style-type: none">• Gazetteer Patching Review (2.22/23) – partial assurance;• Health and Safety (3.22/23) – partial assurance;• Fleet Management (4.22/23) – partial assurance; and• On-call Firefighter Recruitment (5.22/23) – partial assurance.	<p>Little progress*</p>	1	9	1

*This is an overall opinion and separate opinions have been provided for each individual reports followed up – see full report for details.

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

Assignment	Status / Opinion issued	Actions agreed			Target Audit Committee	Actual Audit Committee
		L	M	H		
Estates Management	<p>Debrief meeting held 7 August 2023 and report issued in draft on 22 August 2023.</p> <p>Initial responses to draft report received on 24 October 2023; however, key contact on leave until 7 November 2023. Meeting arranged to discuss comments on return.</p>				March 2024	-
Grenfell Action Plans	Fieldwork complete	-	-	-	March 2024	-
Supplier Payments: Process and Control Assurance	Fieldwork commenced week commencing 13 November 2023	-	-	-	March 2024	-
Security Policy Framework	<p>Planning document issued</p> <p>Fieldwork scheduled to commence 4 December 2023</p>	-	-	-	March 2024	-
Asset Management	Fieldwork scheduled to commence 12 February 2024	-	-	-	June 2024	-
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 issued one final report as presented within this report, which has resulted in a 'little progress' (negative) overall follow up opinion. This review was following up the progress made on a number of previous year negative opinion, so the results of this review will impact our 2023/24 opinion. We will provide an update at the next meeting and also provide updates to Chief Officers between meetings, but we would remind the Committee that we issued a qualified Head of Internal Audit opinion in 2022/23.

Appendix C: Key performance indicators (KPIs)

Delivery		Quality			
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	7 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 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.

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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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