



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

Internal Audit Progress Report

30 November 2023

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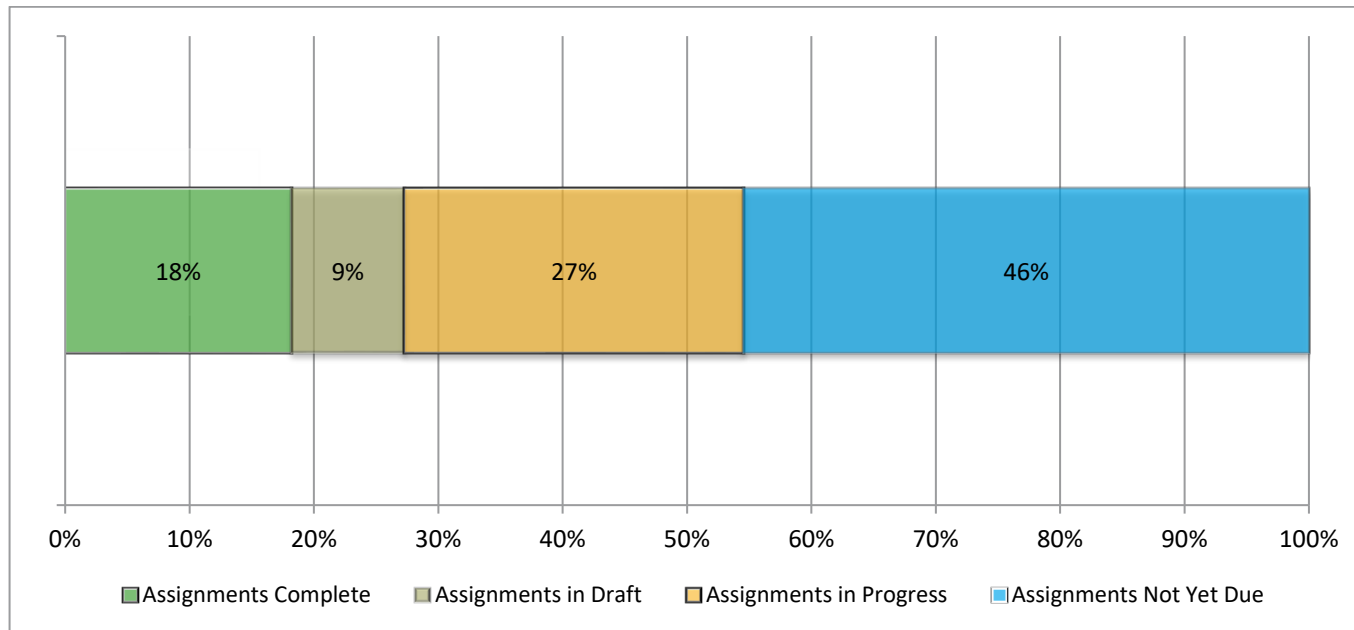
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1 Key messages

The internal audit plan for 2023/24 was approved by the Joint Independent Audit Committee (JIAC) at the 21 March 2023 meeting. We will 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 of the progress against the 2023/24 plan*.



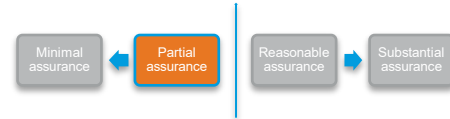
* The above graphic and contents of this progress paper are accurate at time of issuing on 6 November 2023.

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>Freedom of Information Requests</p> <p><u>Objective:</u></p> <p>Our review will focus on compliance with FOI Act and guidance produced by the National Police Chiefs' Council (NPCC) and the Information Commissioner's Office (ICO).</p>	Partial Assurance	6	9	0
<p>Seized Exhibits: Firearms and Bladed Articles</p> <p><u>Objective:</u></p> <p>Our review will focus on the seizure and disposal of firearms and bladed articles in accordance with the Force's property and exhibits procedures and information is retained in accordance with the Code of Practice on the Management of Police Information (MoPI) and Criminal Procedure and Investigations Act 1996 (CPIA).</p>	Minimal Assurance	1	2	5



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

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Purchasing Process Review	<p>Draft report issued on 26 May 2023.</p> <p>No responses received on draft report.</p>				March 2024	-

Appendix B – Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee	
		L	M	H			
Follow Up of Previous Internal Audit Management Actions: Visit 1	Fieldwork completed on 14 August 2023 and report issued in draft on 25 August 2023. No responses received on draft report.				Report to be finalised with management.	March 2024	-
IT Audit Coverage	Fieldwork complete	-	-	-		March 2024	-
Health and Safety: Employer	Fieldwork complete	-	-	-		March 2024	-
Equality and Diversity	Fieldwork complete	-	-	-		March 2024	-
HMICFRS: Recommendation Tracking	Fieldwork scheduled to commence 22 January 2024	-	-	-		March 2024	-
Key Financial Controls (Overtime)	Fieldwork scheduled to commence 29 January 2024	-	-	-		March 2024	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to commence 19 February 2024	-	-	-		June 2024	-
HR: Recruitment and Selection	Fieldwork scheduled to commence 26 February 2024	-	-	-		June 2024	-

Appendix C – 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	Financial Planning Reported to the JIAC (September 2023)	The Financial Planning review has been removed from the 2023/24 Internal Audit Plan at the request of the Risk and Assurance Board. The audit was originally scheduled to take place in July 2023.
2	Service Planning	The Force has implemented a new business and financial planning cycle and management has requested that the review be moved into the 2024/25 internal audit plan to align with this cycle. This is due to be presented to the Risk and Assurance Board for final decision.
3	Key Financial Controls	At the request of management, the Key Financial Controls review will cover overtime.

Head of Internal Audit Opinions 2023/34

The JIAC 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.

We have issued two final reports to date, both of these have resulted in negative opinions (one partial and one minimal). Both of these reports will impact our opinions, but we still have a large amount of the internal audit plan to deliver before we can determine the likely year end opinion. We will provide further updates at the next meeting and to Senior Officers at the Commissioners Office and the Force over the coming weeks and months as more reports are finalised.

Appendix D – Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within working 10 days of debrief meeting	10 working days	6 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 working 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 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.

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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