



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

Internal Audit Progress Report

11 April 2024

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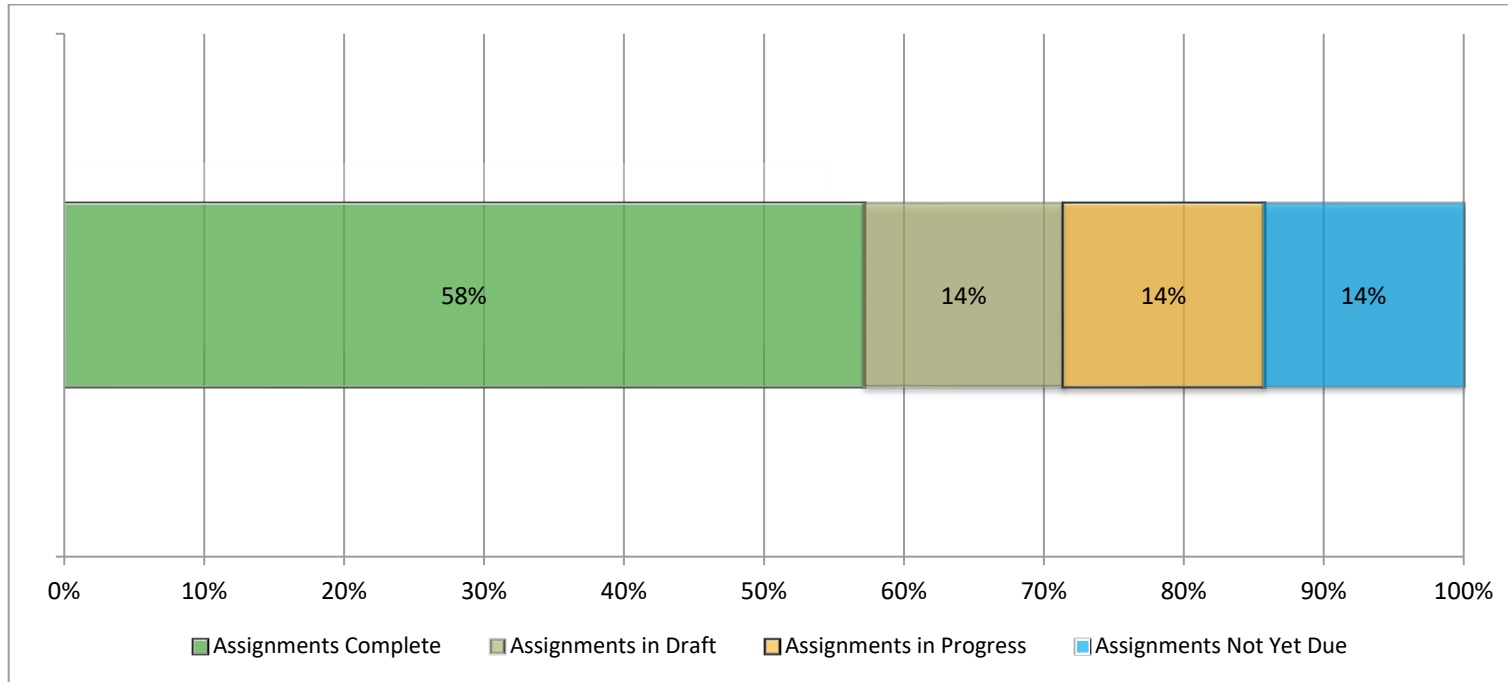
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1 Introduction

The internal audit plan for 2023/24 was approved by the Independent Audit Committee (IAC) 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.

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>Estates Management</u></p> <p><u>Objective:</u></p> <p>Our review will consider the Service's estates strategy and the information which informs the strategy e.g. stock condition surveys. In addition, we will consider the reporting through the Service's governance structure and how the strategy informs the Service's medium-term financial plan.</p>	Minimal Assurance	3	10	3
<p><u>Grenfell Action Plans</u></p> <p><u>Objective:</u></p> <p>Actions have been developed and are being progressed to address gaps identified against the Grenfell Tower enquiry (phase 1).</p>	Substantial Assurance	2	1	0






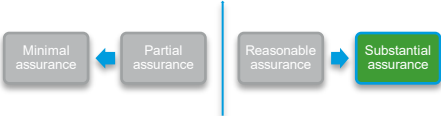
Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Supplier Payments: Process and Control Assurance</u>	Minimal Assurance	0	6	3

Objective:

To determine whether expenditure is committed, approved and accounted for in line with the Financial Regulations, and that suppliers are paid accurately and in a timely manner.



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

Assignment	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Follow Up of 2022/23 Negative Opinions: Fleet Management, Health and Safety, Gazetteer and On-Call Firefighter Recruitment	<p>Presented to the IAC in November 2023</p> <p>Little progress*</p> <p>*This is an overall opinion and separate opinions have been provided for each individual report followed up.</p>	1	9	1	November 2023	November 2023
Estates Management	<p>Presented to the IAC in this report</p> <p>Minimal Assurance</p> 	3	10	3	November 2023*	April 2024
Grenfell Action Plans	<p>Presented to the IAC in this report</p> <p>Substantial Assurance</p> 	2	1	0	April 2024	April 2024



Assignment	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Presented to the IAC in this report						
Minimal Assurance						
Supplier Payments: Process and Control Assurance		0	6	3	April 2024	April 2024
Security Policy Framework	Draft report issued on 29 January 2024	-	-	-	June 2024	-
Follow Up of Previous Internal Audit Management Actions	Fieldwork complete	-	-	-	June 2024	-
Asset Management	Fieldwork scheduled to commence 22 April 2024	-	-	-	June 2024	-

The above table is accurate at the time of writing (20 March 2024). Any changes to the internal audit plan have been outlined under Appendix B – Other matters below.

*The report for the Estates Management was issued in draft on 22 August 2023. Management responses were not received in time for the November 2023 IAC meeting.

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).
2	Asset Management	The Asset Management review was originally scheduled for week commencing 12 February 2024. Due to annual leave commitments within the team, management requested that the audit be pushed back. This is now scheduled to take place in week commencing 22 April 2024.

Head of Internal Audit Opinion 2023/24

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 opinion.

To date we have issued three final reports as presented within this report, which have resulted in one substantial (positive) and two minimal assurance opinions (negative) being provided. In addition, we provided a 'little progress' (negative) overall follow up opinion, which was reported to the IAC in the November 2023 meeting. The negative assurance opinions will therefore impact on the year end opinion. We have a further three reviews to complete / finalise to complete the internal audit programme for 2023/24.

We would remind the committee that we issued a qualified Head of Internal Audit opinion in 2022/23. We will liaise with key officers as the remaining reports are issued to discuss any further impact on our year end opinion, ahead of issuing our annual report.

Appendix C: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 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 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	-



For more information contact

Dan Harris, Partner and Head of Internal Audit

Daniel.Harris@rsmuk.com

+44 7792 948767

Phil Church, Associate Director

Philip.Church@rsmuk.com

+44 7528 979982

rsmuk.com

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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