



THE POLICE, FIRE AND CRIME COMMISSIONER FOR NORTH YORKSHIRE AND THE CHIEF CONSTABLE OF NORTH YORKSIRE

Follow Up of Previous Internal Audit Management Actions – Visit 1

Internal audit report 3.23/24

FINAL

15 January 2024

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1. EXECUTIVE SUMMARY

Background

As part of the approved internal audit plan for 2023/24, we have undertaken a review to follow up on the progress made to implement the previously agreed management actions from the following internal audit reports:

- Key Financial Controls – Procurement (4.20/21);
- Projects – Capital Expenditure (10.20/21);
- HR – Training (13.20/21);
- Seized Exhibits (1.21/22);
- CIPFA Code of Practice (4.21/22);
- Follow Up of Previous Internal Audit Management Actions (7.21/22);
- Workforce Planning (10.21/22);
- General Data Protection Regulation (GDPR) Governance (12.21/22);
- Communications (13.21/22);
- Firearms Licensing (2.22/23);
- Payroll (4.22/23);
- HR Restrictive Duties (5.22/23);
- Fleet Management (6.22/23); and
- Key Financial Controls – Accounts Payable (9.22/23).

A total of 33 management actions that have been marked as closed were considered during this review, consisting of one low, 21 medium and 11 high priority management actions.

Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire has demonstrated **reasonable progress** in implementing agreed management actions. To note, we have excluded the Fleet Management (6.22/23) actions from our opinion, of which there were five actions (four high and one medium)

considered as part of this review, as testing has been limited by the number of vehicle orders received to date. Two of the Fleet Management (6.22/23) actions (one high and one medium) have been categorised as implemented.

Overall, we were supplied with satisfactory evidence in respect of 20 management actions declared as complete by the respective action owner and noted that six have been superseded.

Progress on Actions - Overview

The following table shows an overview of the 33 management actions:

Implementation status by category of action	Number of actions agreed	Status of management actions				
		Implemented	Implementation ongoing	Not implemented	Superseded	Implemented + superseded
Low	1	1	0	0	0	1
Medium	21	15	1	0	5	20
High	11	4	6*	0	1	5
Total:	33 (100%)	20 (61%)	7 (21%)	0 (0%)	6 (18%)	26 (79%)

* note four high priority actions have been re-prioritised to medium and one high action has been re-prioritised to low.

Progress on actions

The following table includes details of the status of each management action:

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented	Implementation ongoing	Not implemented	Superseded	Implemented + superseded
Key Financial Controls – Procurement (4.20/21) <ul style="list-style-type: none"> DRM will be reviewed, updated, and reissued. 	1	0	0	0	1	1
Projects – Capital Expenditure (10.20/21) <ul style="list-style-type: none"> DRM will be reviewed, updated, and reissued. 	1	0	0	0	1	1
HR – Training (13.20/21) <ul style="list-style-type: none"> Map mandatory training for a catalogue of post / position profiles. Report mandatory training monthly. 	2	1	1	0	0	1
Seized Exhibits (1.21/22) <ul style="list-style-type: none"> Retention Working Group and training to be considered. Open tasks on Niche to be reviewed. USB Policy and findings reported to ACC. 	3	1	2	0	0	1
CIPFA Code of Practice (4.21/22) <ul style="list-style-type: none"> Review and update financial governance documents. 	1	0	0	0	1	1
Follow Up of Previous Internal Audit Management Actions (7.21/22) <ul style="list-style-type: none"> Dip sampling of SARs. 	1	1	0	0	0	1
Workforce Planning (10.21/22)	2	0	0	0	2	2

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented	Implementation ongoing	Not implemented	Superseded	Implemented + superseded
<ul style="list-style-type: none"> Develop Talent Management Model to be developed. Determine reporting requirements for issues or delays. 						
General Data Protection Regulation (GDPR) Governance (12.21/22)						
<ul style="list-style-type: none"> Training records maintained. Refresher training provided at set frequency. Enact audit plan. A procedure on transition of data will be completed. 	4	4	0	0	0	4
Communications (13.21/22)						
<ul style="list-style-type: none"> Content Strategy to be finalised. 	1	1	0	0	0	1
Firearms Licensing (2.22/23)						
<ul style="list-style-type: none"> Record retention period to be determined and added to IAR. 	1	1	0	0	0	1
Payroll (4.22/23)						
<ul style="list-style-type: none"> VCFs to be retained in new starter files Exception reports prepared monthly. Review of data analytics. Update payroll system. Ensure system salary records agree to contracts. Segregation of duties maintained for maternity and paternity. Review errors and warnings report. 	7	7	0	0	0	7

Implementation status by review	Number of actions agreed	Status of management actions				
		Implemented	Implementation ongoing	Not implemented	Superseded	Implemented + superseded
HR Restrictive Duties (5.22/23)						
<ul style="list-style-type: none"> Categories of recuperative duties to be broken down. 	1	1	0	0	0	1
Fleet Management (6.22/23)						
<ul style="list-style-type: none"> Fleet Management Strategy to be finalised. Budget overview provided to CFOs. GRNs stored on iProc. Segregation of duties for fleet ordering and vehicle details recorded in iProc and Tranman records. Complete verification exercise against Tranman. 	5	2	3	0	0	2
Key Financial Controls – Accounts Payable (9.22/23)						
<ul style="list-style-type: none"> Review Tranman authority limits. Tranman segregation of duties. GRNs on Oracle. 	3	1	1	0	1	2
Total	33 (100%)	20 (61%)	7 (21%)	0 (0%)	6 (18%)	26 (79%)

2 FINDINGS AND MANAGEMENT ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

Assignment: HR – Training (13.20/21)

Original management action / priority We will work with HR/People Services to create a catalogue of post/position profiles (i.e. training matrices) against which mandatory (and 'essential') training is mapped, including why it is mandatory (i.e. required by CoP, NPCC, HMICFRS review, NYP etc) and refresher periods, including the extent/format of the refresher course (i.e. required to repeat entire course or sit a reduced course).
We will explore whether these profiles can be digital/system-based (i.e. in the central training system); this could automatically map training requirements to each new recruit or staff member who has moved to a new post (when reflected on the staff records system by HR).
Priority: **Medium**

Audit finding / status Management had reported this management action as no longer relevant. Through discussions with the Learning and Development Manager, we noted that the new system which the Force had hoped to implement to track and allocate mandatory training has been delayed and is now not due until 2024. The Learning and Development Manager stated that they are waiting for HR to update all the role profiles before the training can be allocated to role profiles.
We confirmed a spreadsheet is still used to track the information, which is manually updated by the Force Personnel and Training Evaluator on a regular basis based on discussion with individual line managers. We noted that the spreadsheet shows requirements on an individual basis rather than a role basis, due to waiting for role profiles to be defined as noted above. The Learning and Development Manager stated that the information is pulled from three systems depending on what role an individual is undertaking. We understand that the Force intends to move to a system-based approach to monitor training; however, has so far been unable to due to the delay in the new system being implemented. As noted above, there is a delay from HR as the role profiles have not yet been allocated, and therefore the Learning and Development Manager has so far been unable to implement this action.
We recognise that this action has not been implemented due to delays in receiving the new system update; however, have not been able to mark this action as implemented as the original risk that maintaining information on a spreadsheet could lead to changes being

Assignment: HR – Training (13.20/21)

overridden, files being corrupted, and the main source of mapping being lost. We have revised the original management action and owners to reflect the responsibilities do not only sit with the Learning and Development Manager.

Since the audit, the Learning and Development Manager has explained that the role profiles have become available when creating the response; however, there is still not the required functionality within the system to allow the role profiles to be uploaded to the system, and the Force is waiting on a system upgrade before this information can be uploaded. It was also noted that the profiles may need further alternations to ensure all mandatory and specialised training is included.

2- The action has been partly though not yet fully implemented.

Management Action 1	<p>The HR Team will update the role profiles to allow for mandatory and essential training to be mapped, details of why it is mandatory, refresher periods and the required format of the refresher course.</p> <p>Once completed, the Learning and Development Manager will create a catalogue of post/position profiles against which mandatory (and 'essential') training may be mapped including why it is mandatory and refresher periods, including the extent/format of the refresher course.</p>	<p>Responsible Owner: People Services Learning and Development Manager</p>	<p>Date: 30 June 2024</p>	<p>Priority: Medium</p>
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Assignment: Seized Exhibits (1.21/22)**Original management action / priority**

The Front Counter and Exhibits Lead has reviewed open tasks on the Niche system and reduced the total number from approximately 5,000 to the current 2,027; however, it is recognised that this is an extensive and unsustainable approach to address the open exhibit tasks within Niche.

The Front Counter and Exhibits Lead will therefore meet with the Crime Management Unit to discuss working practices in relation to exhibit management and crime finalisation with the purpose of ensuring officers are tasked to fully consider existing exhibits prior to requesting the finalisation of a crime.

Further technologies will be explored to enable the Force to identify officers who are not replying to Niche exhibit tasks, which could include but not limited to:

- the development of PowerBI dashboards with the Business Insight Team to report on outstanding property tasks within the Niche system, which could feed into officer appraisal and Force reporting mechanisms;
- the development of a Niche task to send out to officers to review exhibits where court tasks have been raised;
- additional reporting functionalities within the Niche system to pin-point areas of concern; and
- the long-term objective of developing camera technology for exhibit check outs from exhibit stores.

Priority: **High**

Audit finding / status

We discussed the Crime Management Unit (CMU) meetings with the Front Counter and Exhibits Lead who stated that these are not attended consistently as most of the Crime Leads receive the updates as part of other meetings, such as the quarterly performance meeting, team performance meetings, and individual performance meetings. The Front Counter and Exhibits Lead stated that there were some revisions to working practices, for example, the Niche automatic task reminders were updated to provide greater detail as to what updates are required and a task dashboard showing outstanding tasks has been included in NY EYE to provide greater visibility to supervisors of the information and this data should be included in individual, team and quarterly performance meetings.

The Front Counter and Exhibits Lead demonstrated that a PowerBI Dashboard has been complete for tasks, showing information from the Niche system. The dashboard only includes 'new' or 'open' tasks in Niche, showing whether the tasks relate to an exhibit.

The dashboard can be used to break the tasks down into function and what stage it is at. There is also a view which shows the list of collar numbers and tasks and can be used to drill into the performance of different departments. This is available to all Command Heads to try and improve visibility of open actions.

Furthermore, there is an escalation process in place, where if the property has not been reviewed, it is escalated to the Sergeant and then Inspector if the officer does not respond. These are reported to every quarterly function performance and team performance meetings. We are therefore satisfied the Force has explored further technologies to identify officers not responding to Niche exhibit tasks and have recorded this element of the management action as fully implemented. We were provided with a system download of exhibits first and second escalations for June and July and noted the following:

- there were 106 first escalations in June 2023 and 170 second escalations, of these 107 were marked as either open or new; and

Assignment: Seized Exhibits (1.21/22)

- for July 2023, we noted 75 closed first escalations and 90 total second escalations, of these 64 were marked as either open or new.

There are 1,743 tasks (as at testing) currently open in Niche and during the original review there were 2,027 open tasks. We discussed the number of open tasks in Niche with the Front Counter and Exhibits Lead who explained the escalation process noted above is in place to improve this; however, there is an ongoing issue where tasks have been assigned or escalated to retired officers and are therefore not being closed in a timely manner. The Front Counter and Exhibits Lead also stated, that as part of the leavers process, line managers are now reminded to check if they have any outstanding property and tasks so these can be reassigned.

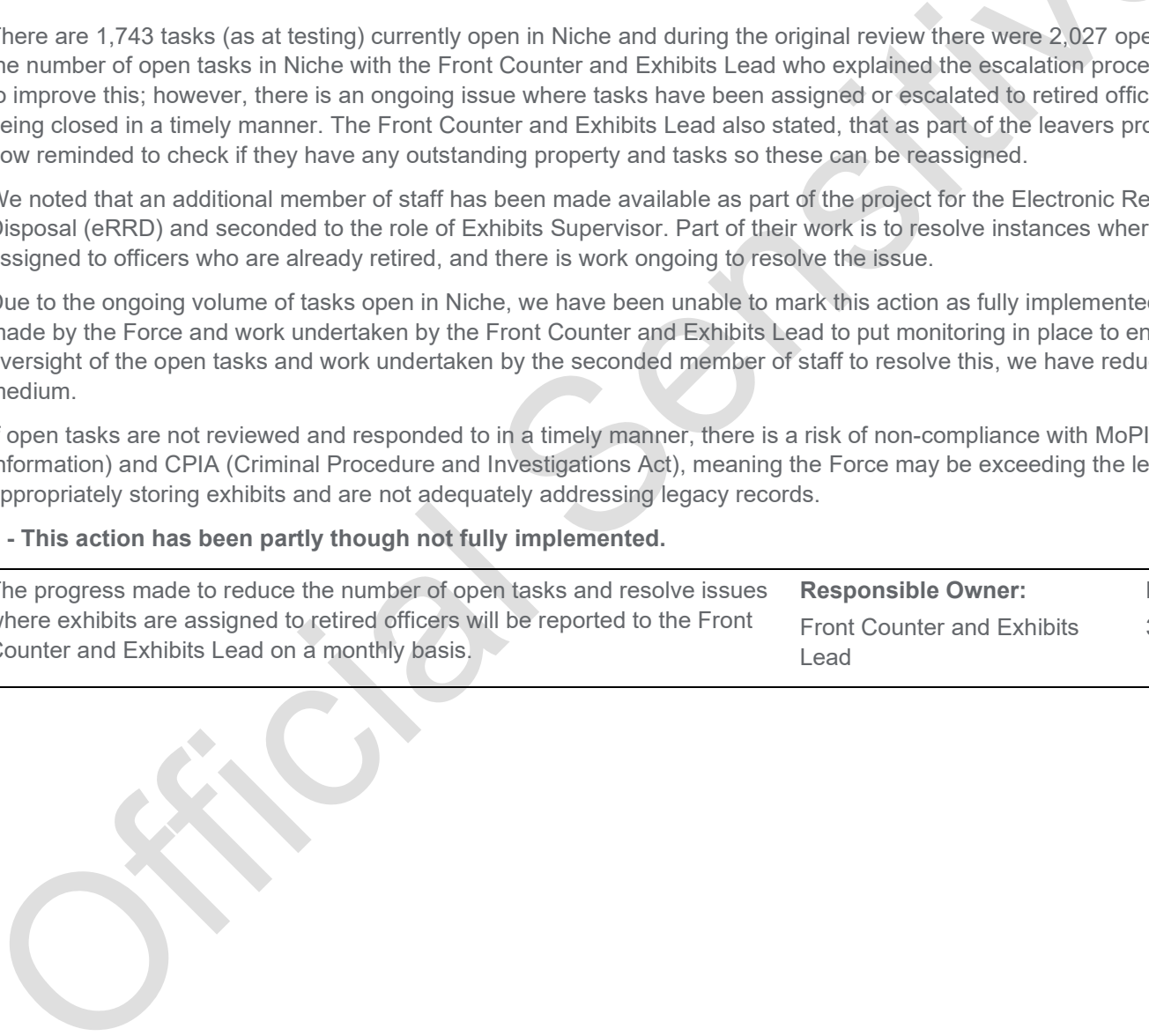
We noted that an additional member of staff has been made available as part of the project for the Electronic Review, Retention and Disposal (eRRD) and seconded to the role of Exhibits Supervisor. Part of their work is to resolve instances where actions have been assigned to officers who are already retired, and there is work ongoing to resolve the issue.

Due to the ongoing volume of tasks open in Niche, we have been unable to mark this action as fully implemented. To recognise progress made by the Force and work undertaken by the Front Counter and Exhibits Lead to put monitoring in place to ensure that there is oversight of the open tasks and work undertaken by the seconded member of staff to resolve this, we have reduced the priority to medium.

If open tasks are not reviewed and responded to in a timely manner, there is a risk of non-compliance with MoPI (Management of Police Information) and CPIA (Criminal Procedure and Investigations Act), meaning the Force may be exceeding the length of time for appropriately storing exhibits and are not adequately addressing legacy records.

2 - This action has been partly though not fully implemented.

Management Action 2	The progress made to reduce the number of open tasks and resolve issues where exhibits are assigned to retired officers will be reported to the Front Counter and Exhibits Lead on a monthly basis.	Responsible Owner: Front Counter and Exhibits Lead	Date: 31 March 2024	Priority: Medium
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Assignment: Seized Exhibits (1.21/22)

Original management action / priority In addition to management action 1, the Front Counter and Exhibits Lead attends service review meetings with the Assistant Chief Constable and will raise the findings of this review to seek strategic oversight to support the management of issues identified within the report given the high risk associated with misplaced exhibits.

In the meantime, the Front Counter and Exhibits Lead will continue utilising resources, where possible, to review the exhibits checked out at York and Harrogate property store; however, does not have responsibility for Prosecution Team exhibit records.

The Front Counter and Exhibits Lead is working with DFU to produce a Force procedure for evidence presented on NYP issued USB devices to ensure that this evidence is managed appropriately and managed correctly on NYP systems.

Priority: **High**

Audit finding / status Service review meetings:

We discussed the service review meetings with the Front Counter and Exhibits Lead and noted again there is no evidence of these meetings. It was, however, noted that there was a report provided to the Chief Officer Team in November 2022 to keep track of work completed against these actions. We were provided with three copies of the report from November 2022, March 2023, and June 2023. Through inspection we noted that each details the progress made against actions and are therefore satisfied the findings of the original Seized Exhibits review (1.21/22) have been raised within the organisation.

Review checked out exhibits:

Through discussions with the Front Counter and Exhibits Lead, we understand that there is a spreadsheet now in place used to monitor the exhibits checked out of the stores. We walked through this spreadsheet and noted that it details the total number of live exhibits at the main and temporary stores for different districts broken down into the three sites in each district. The document also shows the number of exhibits checked out across the main and temporary stores. We noted that there were a total of 3,546 exhibits checked out in June 2023 at the York and Harrogate exhibits main and temporary stores. The Front Counter and Exhibits Lead stated that the checked out exhibits are, on the most part, checked out to the Crown Prosecution Service (CPS) and the Force informed us a memorandum of understanding is being finalised between the Data Protection Officer and Criminal Justice regarding evidence handled by CPS. Once the memorandum is in place, property records in Niche can be closed. It was also noted that the process has changed as previously the Prosecution Team created physical property entities, tagged them in Niche and would note one copy on shelf and one sent to CPS, this has been revised and the Prosecution Team is no longer tagging property and will not create tasks in Niche unless they have physical evidence.

The Front Counter and Exhibits Lead explained due to current staffing capacity, the figures of checked out exhibits are being tracked, however, there is not an adequate level of staffing to review the exhibits. It was also noted that there has been an issue with disposal of exhibits, for example, the Force has not had a supplier to dispose of data devices and has not been able to destroy drugs for over nine months.

We did, however, confirm that there is ongoing work being done to reduce the number of checked out exhibits, and this is part of the ongoing work by the employee seconded to the Exhibits Supervisor role as part of the eRRD project noted above. The Front Counter and Exhibits Lead stated that they will receive a report each month of the progress made. We have therefore considered this element of the

Assignment: Seized Exhibits (1.21/22)

management action ongoing; however, have we have revised the priority to take account of the progress made and part reduction in the risk to the Force.

Where the Force has an excessive number of exhibits checked out, there is a risk of exhibit misplacement, which could lead to reputational damage, weakness in crime case files, and data protection or confidentiality breaches.

USB Devices Policy

We requested a copy of the Force procedure for evidence presented on North Yorkshire Police issued USB devices to ensure evidence is managed appropriately and correctly on NYP systems. We were provided with a copy of the USB wiping procedure flowchart outlining the steps to be taken by the Force before a USB is used, tracking the movements on Niche, and disposal by the Digital Forensic Unit (DFU). The flowchart states that the movements of the USB are tracked using Niche, and on completion of investigation, a review is undertaken, and if appropriate marks the USB as ready for disposal. We were also provided with the exhibits encryption procedure which we noted outlines the process to be followed when producing exhibits containing sensitive data which leave the control of the DFU. We have therefore marked this element of the management action as fully implemented.

2 – This action has been partly though not fully implemented.

Management Action 3	Checked out property will be reviewed, and updates reported to the Front Counter and Exhibits Lead on a monthly basis. Disposal rates of exhibits will be considered by the Force and a new supplier sought to comply with CPIA requirements.	Responsible Owner: Front Counter and Exhibits Lead	Date: 31 March 2024	Priority: Medium
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Assignment: Fleet Management (6.22/23)

Original management action / priority The Fleet and Logistics Team will ensure that all goods received notes and delivery notes are stored on the iProc system to evidence the correct receipt of vehicle orders.
The Purchase to Pay (P2P) Team will not process fleet invoices unless appropriate evidence of goods received is available on file.
Priority: **High**

Audit finding / status We noted there were six orders which had been received since the date the action was set for implemented. We walked through each instance with the Fleet and Logistics Manager, Fleet Review Manager, and the Service Delivery Administrator to determine what information was stored on iProc.
Through discussions, we noted that no goods received notes (GRNs) have been received from the supplier and were therefore not saved on file. It was noted instead that certificates of accuracy (details on the vehicle) were stored on the SharePoint file; however, no information was stored on iProc. The findings of our testing are documented below:

- in two instances, we noted the items were collected by the Fleet Review Manager and therefore no information was retained on file to evidence delivery; however, for one case, we were provided with a guarantee which was signed with a collar number but does not state any detail on the vehicle collected;
- one instance was a delivery of motorbikes and we walked through and confirmed photographs had been taken to show the bikes had been delivered; and
- in the remaining three instances, we noted there was evidence retained on SharePoint showing the certificate of accuracy.

We compared the date the invoice was processed with the date the vehicle was receipted in system and noted:

- in four instances, the invoice was processed either the same day or after the vehicle was receipted in the system and have identified no exceptions in respect of these instances; and
- in the remaining two instances, we noted that the invoices were processed prior to the vehicles being receipted in system and have therefore noted exceptions, meaning these had been sent for payment. However, we did note that the invoices had not been paid until after the goods were receipted.

Based on our testing and the limited number of vehicles received in the 23/24 financial year, we have reiterated the management action and intend to test a larger sample size during the next follow up review. As the team has introduced a SharePoint file and has been saving what evidence is available of goods received, we have reduced the priority to medium, with the intention of re-testing at the next follow up.

When goods received notes or delivery notes are not retained on file, there is no evidence to confirm whether vehicles have been received by the Force, there is a risk that invoices may be paid without the vehicle being received by the Force.

2 – This action has been partly though not yet fully implemented.

Management Action 4	The Fleet and Logistics Team will ensure that all delivery notes and related delivery information are appropriately stored to evidence the correct receipt of vehicle orders with evidence provided to the Purchase to Pay Team enabling invoice processing.	Responsible Owner: Fleet and Logistics Manager	Date: 31 March 2024	Priority: Medium
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Assignment: Fleet Management (6.22/23)

The purchase to pay team (P2P) will not process fleet invoices unless appropriate evidence of goods received is available on file.

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Assignment: Fleet Management (6.22/23)

Original management action / priority The Fleet and Logistics Team will ensure that all vehicle details are recorded on the Tranman system, including the purchase and delivery date, to support records retained within the iProc system. Vehicles will not be receipted on the iProc system until they have been received by the Force.

The Fleet and Logistics Team will establish a clear segregation of duties within fleet ordering processes to ensure the same individual cannot order a vehicle, add a vehicle to the Tranman system, and receipt a vehicle for payment on the iProc system.

This segregation of duties will be included within policies and procedural documents as per management action 2.

Priority: **High**

Audit finding / status Through discussions with the Fleet and Logistics Manager, we noted that only six vehicles have been receipted on the system since the action was due to be implemented.

We walked through each of the six instances and compared the date the vehicle was receipted on iProc and on Tranman, our findings are detailed below:

- in three instances, we confirmed both the date the vehicle was receipted in Tranman and the date it was delivered agreed;
- in one instance, we noted that the delivery date agreed but not the date it was purchased; and
- in the remaining two instances, we were unable to agree either the purchase or delivery date between Tranman and iProc.

We have therefore noted an exception in three instances.

Segregation of duties

During our testing, we requested to see who added the vehicle to Tranman however the Fleet and Logistics Manager noted this was not possible and vehicles are only copied across to the Tranman system by the Service Delivery Administrator to make it 'live'; all ordering is done through iProc. We noted in each instance there was appropriate evidence of review and approval in line with the scheme of authority for each order. However, we noted in two instances the vehicle had been receipted by and created by the same individual.

Segregation of duties in policy document

We discussed this element of the action with the Fleet and Review Manager who advised that the policies and procedures have not yet been developed and there are therefore no policies or procedures in place to govern the fleet management arrangements or to support the Fleet Management Strategy developed by the Force.

Where approved policies or procedural documents do not exist or are not updated to reflect up to date processes, there is a risk that incorrect procedures will be followed which could lead to poor management of fleet capital budgets and there are no clear requirements for the segregation of duties across the systems formally documented.

2- This action has been partly though not yet fully implemented.

Management Action 5	The Fleet and Logistics Team will ensure that all vehicle details are recorded on the Tranman system, including the purchase and delivery date,	Responsible Owner: Fleet and Logistics Manager	Date: 31 March 2024	Priority: High
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Assignment: Fleet Management (6.22/23)

to support records retained within the iProc system. Vehicles will not be receipted on the iProc system until they have been received by the Force.

The Fleet and Logistics Team will establish a clear segregation of duties within fleet ordering processes to ensure the same individual cannot order a vehicle, add a vehicle to the Tranman system, and receipt a vehicle for payment on the iProc system.

This segregation of duties will be included within policies and procedural documents as per management action 2.

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Assignment: Fleet Management (6.22/23)

Original management action / priority The Fleet and Logistics Team will complete a full physical verification exercise and reconciliation of all vehicle assets on the Tranman system to ensure that the Tranman system data is up to date and accurately records the existence and condition of fleet vehicles.
Once the physical verification exercise has been completed, with the support of the Finance Team, a full reconciliation of the fleet capital ledger and the information on the Tranman system will be completed to ensure that the Force has accurate and up to date information on its current financial and operational position in respect of fleet capital and revenue.
Priority: **High**

Audit finding / status Through discussions with the Fleet and Logistics Manager, we noted the full physical verification exercise and reconciliation took place in January 2023. We understand that the Chief Officer Team was keen that this exercise be completed.
A report was collated of all vehicles in Tranman marked as being current, loaned out and due to be sold and the lists were sent to each relevant commander to check against what they have on site. The Fleet and Logistics Manager noted that the responses from Commanders were received verbally, and nothing was therefore retained on file.
The Fleet and Logistics Manager stated that the exercise was not a one off, and now on a monthly basis the lists are sent to each Commander to check the vehicles in their fleet against Tranman records and monthly meetings are held with the Commanders with major fleets (City, Coast, County and Special Operations) to discuss the fleet, what needs replacing, any issues with current fleet and what vehicles are currently off road.
We requested evidence to support the verification, however, were not provided with this evidence, we have therefore been unable to mark this action as implemented.
If a full physical verification exercise is not completed to ensure the Tranman system is accurate and reflects actual fleet vehicles, there is a risk that fleet planning is based on outdated data which does not reflect the Force's current fleet. Additionally, the Force may not identify any missing vehicles should discrepancies exist.
2- This action has been partly though not yet fully implemented.

Management Action 6	The Fleet and Logistics Team will document the full physical verification exercise and reconciliation of all vehicle assets on the Tranman system to evidence the exercise has taken place through confirmation by the Commanders. Once the physical verification exercise has been completed, with the support of the Finance Team, a full reconciliation of the fleet capital ledger and the information on the Tranman system will be completed to ensure that the Force has accurate and up to date information on its current financial and operational position in respect of fleet capital and revenue.	Responsible Owner: Fleet and Logistics Manager	Date: 29 February 2024	Priority: High
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Assignment: Accounts Payable (9.22/23)

Original management action / priority

The Tranman system will be reviewed to ensure users are not able to utilise other users' details and authority limits. Authorisation limits on Tranman will also be reviewed to ensure they match the scheme of authorisation. Priority: **High**

Audit finding / status

Authorisation limits on Tranman reviewed to ensure they match scheme of authorisation:

Through discussions with the Fleet and Logistics Manager, we noted that authority limits have been reviewed to ensure they now match the scheme of authorisation. We were provided with a list of all those who now have a limit in Tranman and compared this with the scheme of authorisation. We noted from the screenshots of Tranman access provided that 12 users have a limit of between £500 and £50,000. In 10 instances, we were able to agree the limit assigned to the individuals name or role to the limit per Tranman. In the remaining two instances, we were unable to confirm the users limits neither by name nor by position title.

Through discussions with the Fleet and Logistics Manager, we noted that the two individuals had been assigned the wrong job titles on Tranman hence we had been unable to trace these through to the scheme of delegation. The Fleet and Logistics Manager confirmed the individuals' correct job titles, and we noted based on these job titles that the limits assigned were correct.

Based on these discrepancies, we have reiterated this element of the management action; however, we have revised the priority down to 'low' to reflect the work undertaken (and reduced risk exposure) and that the limits based on the correct titles agree.

If the limits in Tranman are not correct per the scheme of authorisation, there is a risk that they could authorise purchases that exceed their authorisation limit.

Authorisation

The Fleet Review Manager explained that they have reduced the number of users who have access to the Tranman system; we were provided with a list of the users who can access the system and noted that there are now only 20 individuals with access to the system. The Fleet Review Manager stated that apart from these users, staff cannot access the Tranman system, and operational officers do not have access to the ordering side of the system but are able to input defects. We did, however, note through discussions that due to a fault in the system, users are still able to select anyone from the drop-down list, and use other higher authorisation limits to process and receipt orders without the requirement for approval from another member of staff. However, we noted that the Chief Finance Officers have stated that no capital orders may be made on Tranman, only vehicle parts. We reviewed the system and confirmed that there is no money allocated against the capital conversion code in the system.

We queried with the Fleet and Logistics Manager whether the spend on Tranman is monitored and noted that each month there is a monthly budget meeting with the Finance Officer who sends through all the budget sheets and the year-to-date budget position report. We walked through the budget position report using screenshare and confirmed that from the report it is possible to see the allocated budget to vehicle parts and the year-to-date actual spend against it. The Fleet Review Managers are tasked with reviewing the individual

Assignment: Accounts Payable (9.22/23)

transaction report showing all the spend allocated to the vehicle repairs code and confirming they are allocated correctly, and that there are no anomalies or large spends; the Fleet and Logistics Manager also reviews the document each month.

As the Tranman system is only used for repairs and no capital expenditure and the Force has limited the number of users with access to the system, we have considered this element of the action to be fully implemented; we have however noted an exception regarding the limits on Tranman matching the scheme of authorisation.

2 – This action has been partly though not yet fully implemented.

Management Action 7	Authorisation limits and job titles on Tranman will be revised to ensure they agree with the scheme of authorisation.	Responsible Owner: Fleet and Logistics Manager	Date: 29 February 2024	Priority: Low
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Official Sensitive

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

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APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented and superseded.

Assignment title	Management actions
Key Financial Controls – Procurement (4.20/21)	<p>Superseded</p> <p>We will update the DRM Manual to reflect the changes to processes as documented in the Procurement Processes guidance document.</p> <p>We will review the DRM Manual to ensure all chapters are up-to-date, and evidence this review, and further reviews and revisions, in a version/document control box.</p> <p>Once reviewed and revised the manual will be approved and re-issued to staff.</p> <p>The Force marked this action as superseded by management action 3 which was agreed as part of the Fleet Management Review (6.22/23). We note the original implementation date of this action was 31 March 2021 and raise management's attention to the fact that superseding the action may lose the audit trail and accountability of the original implementation date. However, we have agreed to supersede based on the new action.</p> <p>Priority: Medium</p>
Projects – Capital Expenditure (10.20/21)	<p>Superseded</p> <p>The DRM will be reviewed and updated (where applicable) to ensure that the document reflects current finance processes.</p> <p>The Force marked this action as superseded by management action 3 which was agreed as part of the Fleet Management Review (6.22/23). We note the original implementation date of this action was 31 March 2021 and raise management's attention to the fact that superseding the action may lose the audit trail and accountability of the original implementation date. However, we have agreed to supersede based on the new action.</p> <p>Priority: Medium</p>
HR Training (13.20/21)	<p>Implemented</p> <p>We will report on a monthly basis to an appropriate board with data on mandatory training such as:</p> <ul style="list-style-type: none"> • financial (i.e., spend against budget); • non-attendances and the financial cost (i.e. cost of abstraction, running replacement courses); and • people 'in-ticket' and 'out-of-ticket' for applicable courses.

Assignment title	Management actions
	<p>We will also determine an ideal threshold for completion of e-learning courses and hold departments to account should this threshold not be met.</p> <p>Priority: Medium</p>
<p>Seized Exhibits (1.21/22)</p>	<p>Implemented</p> <p>The Force are implementing a Retention Working Group, which will include representatives from key exhibit stores, with the aim of addressing exhibit retention issues within the Force and will report into the Property and Exhibits Board who meet on a quarterly basis.</p> <p>The Retention Working Group will be tasked with reviewing the Force's adoption of the National Police Chiefs' Council's National Digital and Physical Evidence Retention Guidance, which was published in February 2021. The Group will be asked to consider the findings of this review when conducting this task and will look to explore alternates to current working practices to improve the Force's exhibit retention management.</p> <p>The Property and Exhibits Board is further supported by a Training Working Group, which is tasked with exploring potential training solutions for exhibit management.</p> <p>The Group are exploring training options, including the development of digital packages to provide officers with bite-size training pieces on exhibit management, options within the Police Constable Degree Apprenticeship and within the Professional Development Unit (PDU). Again, the findings of this review will be considered.</p> <p>The Working Groups will develop action plans with achievable actions to promote and improve compliance with exhibit management processes across the Force.</p> <p>Priority: High</p>
<p>CIPFA Code of Practice (4.21/22)</p>	<p>Superseded</p> <p>The Chief Finance Officer of the Chief Constable will allocate resource to ensure that the Force financial governance documents are reviewed and updated to reflect current governance arrangements within the Force.</p> <p>The Force marked this action as superseded by management action three which was raised as part of the Fleet Management Review (6.22/23). We note the original implementation date of this action was 31 March 2021 and raise management's attention to the fact that superseding the action may lose the audit trail and accountability of the original implementation date. However, we have agreed to supersede based on the new action.</p> <p>Priority: Medium</p>
<p>Follow Up of Previous Internal Audit</p>	<p>Implemented</p>

Assignment title	Management actions
Management Actions (7.21/22)	The Data Protection Officer will consider whether dip sampling of SARs is feasible given the Unit's resources. Priority: Medium
Workforce Planning (10.21/22)	Superseded EnableNY will continue to develop the Talent Management Model already in the process of being drafted and this will then be implemented. The overall process will include succession planning and ensure there is a mechanism for both retirements and changing Force requirements to be factored in. This action has been superseded and is no longer applicable as following the HMICFRS Inspection, the Force has developed a workforce plan which incorporates the actions raised during the Workforce Planning (10.21/22) review. Priority: Medium
Workforce Planning (10.21/22)	Superseded As part of the implementation of the Talent Management Model the reporting requirements for issues or delays in delivery of talent management and succession planning targets will be determined. This will be implemented as part of the overall framework and model. This action has been superseded and is no longer applicable as following the HMICFRS Inspection, the Force has developed a workforce plan which incorporates the actions raised during the Workforce Planning (10.21/22) review. Priority: Medium
General Data Protection Regulation (GDPR) (12.21/22)	Implemented Training records for information asset owners will be retained and maintained to ensure all data owners have the appropriate training. Priority: Medium
General Data Protection Regulation (GDPR) (12.21/22)	Implemented Refresher training will be provided on a set frequency to all asset owners to ensure they are up to date on legislation, their role and responsibilities as a data owner. Priority: Medium

Assignment title	Management actions
General Data Protection Regulation (GDPR) (12.21/22)	<p>Implemented</p> <p>The audit plan will be enacted by the compliance team to ensure monitoring of the Force's compliance with GDPR, DPA and other legislation.</p> <p>Priority: High</p>
General Data Protection Regulation (GDPR) (12.21/22)	<p>Implemented</p> <p>A procedure document will be created outlining the transition of data from part 2 to part 3 and this will be provided to all relevant staff members (the compliance team, information asset owners). Once national guidance is produced, the produced document will be reviewed and updated to reflect this.</p> <p>Priority: Medium</p>
Communications (13.21/22)	<p>Implemented</p> <p>The Content Strategy for the Source will be finalised and provided to corporate communications staff.</p> <p>Priority: Low</p>
Firearms Licensing (2.22/23)	<p>Implemented</p> <p>The Firearms Licensing Manager and the Head of Criminal Justice will liaise with the Information Management Team to determine a suitable record retention period for Niche and SharePoint records. Firearms licensing data will be added to the Information Asset Register to ensure adequate visibility and accountability for data retention.</p> <p>Priority: Medium</p>
Payroll (4.22/23)	<p>Implemented</p> <p>We will ensure VCFs are retained with the new starter files via the application tracking system or there is a process in place which enables NYP to locate the VCF for each new starter.</p> <p>Priority: Medium</p>
Payroll (4.22/23)	<p>Implemented</p> <p>We will investigate the production of exceptions report to highlight variances between current payroll to previous months. This exception report will be prepared and reviewed by one other prior to payroll processing.</p>

Assignment title	Management actions
Payroll (4.22/23)	Priority: Medium
Payroll (4.22/23)	<p>Implemented</p> <p>The full analysis report from our data analytics where duplicate NI numbers were identified has been provided to management for review. Management will review this report to:</p> <ul style="list-style-type: none">• Investigate each finding;• Document the outcomes of investigations; and• Where discrepancies are identified in relation to the NI number, action is taken (including, notifying HMRC where required). <p>Priority: High</p>
Payroll (4.22/23)	<p>Implemented</p> <p>We will update the payroll system to ensure:</p> <ul style="list-style-type: none">• individuals with active access have the appropriate level of access; and• inactive users are removed from the system. <p>Priority: Medium</p>
Payroll (4.22/23)	<p>Implemented</p> <p>The Payroll and Pensions team will ensure that the salary recorded on the payroll system reconciles to the salary and pay point scale stated on the employment contract.</p> <p>Where this does not reconcile, the Payroll and Pensions team will query this with the People Services team to ensure the salary details added to the payroll system are accurate and reconcile to contractual documentation.</p> <p>Where discrepancies are identified in relation to the salary and pay point scale stated on the employment contract, the People Services team will issue the employee with a revised version of the contract.</p> <p>Priority: Medium</p>
Payroll (4.22/23)	<p>Implemented</p> <p>We will ensure amendments made for maternity and paternity leave are input by one member of the Payroll and Pensions team and checked by one other.</p> <p>This will be documented and completed in a timely manner (in the month when leave starts).</p>

Assignment title	Management actions
	Priority: Medium
Payroll (4.22/23)	Implemented NYP will record the reviewer of the errors and warnings report and the occupancy end date report. Priority: Medium
HR Restrictive Duties (5.22/23)	Implemented The Force will breakdown the current categories for recuperative duties to provide context within the recuperative e-form. Examples: <ul style="list-style-type: none">• Recoup Return from Sickness absence.• Recoup Sickness Support.• Recoup Ongoing Condition. The Force will update the current return to work guidance to outline the process for management to review recuperative duties before the nine-week period ends. In addition, the Force will consider a notification function to line managers to prompt them to review current recuperative duties and submit new e-forms, where appropriate. Priority: Medium
Fleet Management (6.22/23)	Implemented The Fleet and Logistics Team will finalise the draft Fleet Management Strategy and present the strategy to the Chief Officer Team (COT) for review and approval. The five-year fleet management plan will be aligned to the approved strategy and presented to COT and the Chief Finance Officers for review and approval for capital budget allocation in 2023 / 2024. Future years within the fleet management plan will be updated to reflect the approved budget allocation for 2023 / 2024. Both the strategy and fleet management plan will be reviewed on an annual basis to ensure that fleet management planning remains up to date. Priority: High
Fleet Management (6.22/23)	Implemented

Assignment title	Management actions
	<p>The Fleet and Logistics Manager will provide a full budget overview for the fleet capital budget for 2022/23 to the Chief Finance Officers to outline why agreed orders are not able to be placed.</p> <p>Priority: Medium</p>
<p>Key Financial Controls – Accounts Payable (9.22/23)</p>	<p>Superseded</p> <p>The Tranman system will be reviewed to ensure appropriate segregation of duties are in place when raising purchase requisitions.</p> <p>As the Force no longer uses the Tranman system to process vehicle orders and the parts purchased through the system are reviewed on a monthly basis, we have marked this action as superseded.</p> <p>Priority: High</p>
<p>Key Financial Controls – Accounts Payable (9.22/23)</p>	<p>Implemented</p> <p>In light of the findings identified within the RSM Fleet Management review (6.22/23) and the issues identified within this report, the Force should consider whether the requirement to not attach goods received notes on the Oracle system is sufficient and provides adequate assurance that goods and services have been received prior to invoice payment. The updated process would be reflected within the DRM and communicated to all budget holders.</p> <p>We noted that the Chief Accountant decided not to implement this action as the Finance Team obtains assurance through the invoice approval process that goods have been received and the DRM was therefore not updated.</p> <p>Priority: Medium</p>

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