



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

[Internal Audit Strategy 2024/25 - 2026/27 \(including the Internal Audit Plan 2024/25\)](#)

Presented at the Joint Independent Audit Committee meeting of: 18 April 2024

This report is solely for the use of the persons to whom it is addressed.
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.

EXECUTIVE SUMMARY

Our Internal Audit Plan for 2024/25 is presented for consideration by the Joint Independent Audit Committee. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs.

The key points to note from our plan are:



2024/25 internal audit priorities: internal audit activity for 2024/25 is based on analysing your principal risk register (Police, Fire and Crime Commissioner and Chief Constable), and assurances provided by other providers e.g. HMICFRS. We have also considered other factors affecting you in the year ahead including changes within the sector. Our detailed plan for 2024/25 is included at section two of this report.

The internal audit priorities have been discussed with key stakeholders during the following meetings:

- Commissioner's Chief Finance Officer on 14 December 2023; and
- Risk and Assurance Board held on 25 January 2024.

Following these meetings, this resulted in an internal audit plan being created to reflect the priorities of all parties and a plan of 205 days. A further meeting was held with the Chief Officer Team (COT) on 23 March 2024 to discuss the assignment priorities and their relevance to the risk profile of the organisations. The following reviews were deferred from the 24/25 programme due to the organisations receiving assurance from another third-party provider or the timing of the review was not appropriate:

- Bail Management;
- Firearms;
- Performance Management;
- Seized Exhibits; and
- Fleet Management.

The internal audit programme will be reviewed in year to ensure it continues to reflect the priorities of the newly appointed Chief Constable.



Level of resource: the level of resource required to deliver the plan is in section two of this report.



Core assurance: the key priorities and changes within the organisations during the period have been reflected within the proposed audit coverage for 2024/25 and beyond. During the development of the internal audit plan the following key areas were considered:

Mayoral Devolution: the Government has set out the terms of an agreement for a Level 3 devolution deal between the Government and the local authorities of City of York Council and North Yorkshire Council, subject to ratification by the councils and statutory requirements for making the secondary legislation implementing this deal. Mayoral elections will be held on 2 May 2024. The directly elected mayor for the York and North Yorkshire Combined Authority will exercise new functions, including the functions of the Police, Fire and Crime Commissioner.

PEEL inspection: the results of the PEEL inspection 2021/22 of North Yorkshire Police were published in March 2023. We have included a review of the HMICFRS actions as part of the 2023/24 internal audit plan, which is still to be completed at the time of writing the internal audit plan for 2024/25.

Risk Register: we have reviewed the organisations' risk register to inform the basis of the 2024/25 plan and the wider three-year strategy. This has resulted in a number of reviews being included within the plan that are driven directly from risks identified by the Force / Police, Fire and Crime Commissioner's risk register.



'Agile' approach: our approach to working with you is that we will respond to your changing assurance needs. By employing an 'agile' or a flexible approach to our service delivery, we are able to change the focus of audits / audit delivery; keeping you informed of these changes in our progress papers to the Joint Independent Audit Committee during the year.



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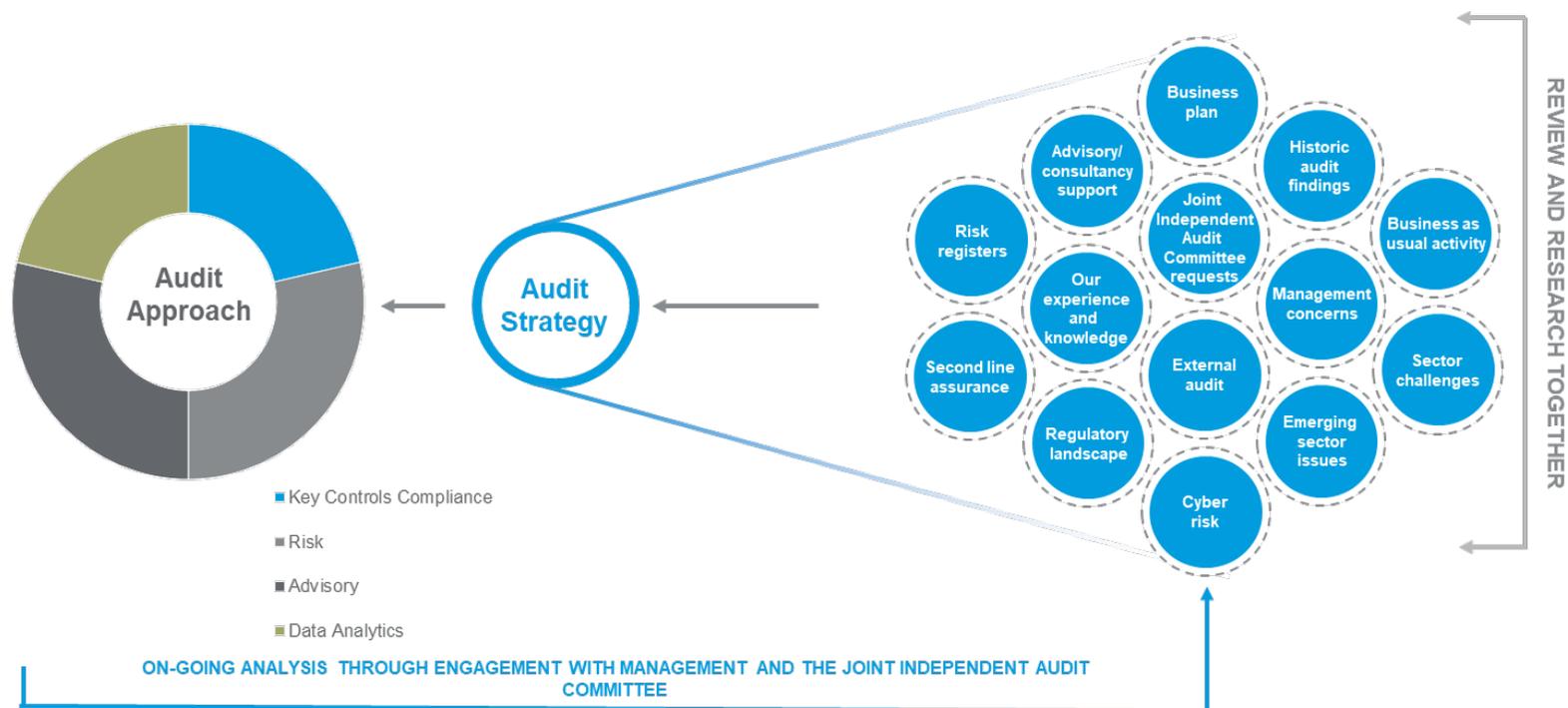
1. YOUR INTERNAL AUDIT PLAN

Our approach to developing your internal audit plan is based on analysing your Police and Crime Plan, risk profiles and assurance frameworks as well as other factors affecting the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire in the year ahead, including changes within the sector.

Risk management processes

We have evaluated and reviewed your risk management arrangements as part of the 2022/23 internal audit plan and consider that we can place reliance on your risk registers to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the Joint Independent Audit Committee (JIAC).

Figure A: Audit considerations – sources considered when developing the internal audit strategy.



Based on our understanding of the organisations, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (see section two and Appendix B for full details).

2. INTERNAL AUDIT PLAN 2024 / 2025

The table below shows each of the reviews that we have discussed with management for potential inclusion as part of the internal audit plan for 2024/25. The table details the principal risks which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisations' assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes time for tracking the implementation of actions and an audit management allocation.

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JIAC
Strategic risk			
<p><u>Risk Reference: 7581</u></p> <p><u>Financial Planning</u></p> <p>Review of the planning framework to develop the medium-term financial plans, this will include a review of the assumptions that feed into the plan to ensure these have a sound basis. In addition, we will consider the flow / interlinkage between the service plans, the Force Management Statements (FMS) and setting of the local Precept level. We will meet with key department leads as part of the review to understand their financial / service planning processes.</p>	15	29 July 2024	September 2024
<p><u>Risk Reference: 8004</u></p> <p><u>IT Audit Coverage</u></p> <p>The exact nature of the scope will be agreed with management during the course of the year. Where relevant, the review will be aligned to ISO 2001 or 27001 standards.</p> <p>This review will be scoped and performed by our specialist Technology Risk Assurance Team.</p>	20	11 November 2024	March 2025
Core assurance			
<p><u>Domestic Abuse</u></p> <p>This review will focus on how the Force assesses risks associated within domestic abuse in line with the APP Guidance. We will consider how the Force ensures victims of domestic abuse are identified at the first point of contact, either via direct contact or third-party referral, and whether domestic incident contact is recorded effectively including crime recording, officer response and risk assessment.</p> <p>This review will be supported by a policing operations specialist.</p>	18	25 November 2024	March 2025
<p><u>Collaborations</u></p> <p>In 2022/23, RSM performed a collaborations review, which resulted in a partial assurance opinion being provided. This audit will focus on the Force's approach to collaborations, and how collaboration agreements are continuously reviewed against the original business case to ensure value for money is achieved and the objectives / outcomes of collaborations are realised.</p>	10	25 November 2024	March 2025

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JIAC
<p><u>Ethical Standards</u></p> <p>The Code of Ethics defines the expectations of standards and behaviour for everyone in policing. As part of this review, we will consider the route available to chief officers to raise and discuss ethical concerns.</p>	10	6 January 2025	March 2025
<p><u>Data Quality</u></p> <p>This review will focus on the integrity and quality of data within key police systems. The exact focus of the review will be agreed with management.</p> <p>We will use the Alteryx data analysis software to interrogate agreed key data sets.</p>	15	7 October 2024	December 2024
<p><u>Overtime</u></p> <p>We will review the controls and processes in place to manage overtime payments. This will include whether the use of overtime has been reviewed and approved in line with the Police Regulations, whether overtime levels are monitored across the Force, and whether overtime is coded to correct departmental budgets to ensure effective monitoring of overtime spend / use.</p>	10	4 November 2024	March 2025
<p><u>Key Financial Controls</u></p> <p>To assess the adequacy and effectiveness of the internal controls in place at the Force for managing its key financial systems.</p> <p>The Chief Finance Officer for the Police, Fire and Crime Commissioner indicated that this review may focus on the understanding and compliance of the Devolved Resource Manual (DRM) across the Force; however, the exact scope will be agreed with management.</p>	12	14 October 2024	December 2024
Other Internal Audit Activity			
<p><u>Follow Up of Previous Internal Audit Management Actions</u></p> <p>To meet internal auditing standards, and to provide assurance on action taken to address management actions previously agreed with management.</p> <p>We undertake two visits during the year.</p>	14	27 August 2024 & 3 February 2025	December 2024 March 2025
<p><u>Management</u></p> <p>This will include:</p> <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, the Joint Independent Audit Committee; • Regular liaison and progress updates; 	15	Ongoing	-

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JIAC
<ul style="list-style-type: none"> Liaison with external audit and other assurance providers; and Preparation of the annual opinions. 			
Total			139

A detailed planning process will be completed for each review, and the final scope will be documented in an assignment planning sheet. This will be issued to the key stakeholders for each review.

2.1 Working with other assurance providers

The JIAC is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisations.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM UK Risk Assurance Services LLP. The team will be led by Daniel Harris, Partner as your Head of Internal Audit, supported by Philip Church as your Associate Director and Hollie Adams as your Assistant Manager.

Core team

The delivery of the 2024/25 internal audit plan will be based around a core team. However, we will complement the team with additional specialist skills where required, for example, IT specialists and operational policing specialists.

Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

APPENDIX B: INTERNAL AUDIT STRATEGY 2024 / 2026

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in section one above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Internal Audit – Third Line of Assurance (Independent review / assurance)						
2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	

Audit Area

Principal Risks

Risk reference 7581	✓ (Financial Planning)			✓ (Financial Planning)		✓
Risk reference 8004	✓ (Cyber Security)		✓ (IT Asset Lifecycle Management)	✓ (ICT)		✓
Risk reference 8586						✓
Risk reference: 8584			✓ (HR: Recruitment and Selection)			✓

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Internal Audit – Third Line of Assurance (Independent review / assurance)						
Audit Area	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

Core Assurance

Collaborations		✓		✓		
General Data Protection Regulation (GDPR)	✓				✓	
CIPFA Code of Practice	✓					
Workforce Planning	✓					✓
Freedom of Information Requests	✓		✓		✓	
Ethics				✓		
Risk Management		✓			✓	
Performance Management						✓
Communications	✓					
Seized Exhibits	✓		✓		✓	
Bail Management					✓	

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Internal Audit – Third Line of Assurance (Independent review / assurance)						
Audit Area	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

Commissioning						✓
Equality and Diversity			✓			✓
Key Financial Controls		✓ (Payroll)	✓ (Accounts Receivable)	✓	✓	✓
		✓ (Key Financial Controls – Accounts Payable)				
Police and Crime Plan					✓	
Transparency: Specified Information Order						✓
Fleet Management		✓			✓	
Estates	✓ (Covid-19 Response)				✓	
Human Resources		✓				✓

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Internal Audit – Third Line of Assurance						
(Independent review / assurance)						
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27

Audit Area

		(HR: Restrictive Duties)				
Victims' Code					✓	
Data Quality				✓		
Health and Safety: Employer			✓			✓
Integrated Offender Management						✓
Overtime				✓		
Capital Investment Programme	✓					✓
Complaints					✓	
Custody Detention Review		✓			✓	
HMICFRS				✓		
Benefits Realisation		✓				
Vetting			✓			

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

Audit Area	Internal Audit – Third Line of Assurance (Independent review / assurance)					
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Firearms Licensing		✓				✓
Domestic Abuse				✓		
Other Internal Audit Activity						
Follow Up of Previous Internal Audit Management Actions: Visit 1	✓	✓	✓	✓	✓	✓
Follow Up of Previous Internal Audit Management Actions: Visit 2	✓	✓	✓	✓	✓	✓

APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Joint Independent Audit Committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisations have in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your Head of Internal Audit). The independence of RSM is assured by the internal audit service reporting to the Police, Fire and Crime Commissioner and the Chief Constable, with further reporting lines to the Chief Finance Officer, the Force and the Chief Finance Officer, Police, Fire and Crime Commissioner.

The Head of Internal Audit has unrestricted access to the Chair of the Joint Independent Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Joint Independent Audit Committee. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Joint Independent Audit Committee. Equally we do not want the organisations to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Joint Independent Audit Committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Joint Independent Audit Committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the Joint Independent Audit Committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'audit committee'.

- Internal audit: a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management team: who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Audit committee: the committee responsible for enhancing public trust and confidence in the governance of the office of the police and crime commissioner and police force. In addition, assisting a police and crime commissioner in discharging statutory responsibilities in holding a police force to account.

Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Huddle.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Joint Independent Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisations where audits will be performed, including other specialised services from within or outside the organisations.

The Head of Internal Audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisations.
- Initiate or approve accounting transactions on behalf of the organisations.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Joint Independent Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Joint Independent Audit Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisations during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisations' governance, risk management and control arrangements. In giving our opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Joint Independent Audit Committee is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Joint Independent Audit Committee to inform the organisations' annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Joint Independent Audit Committee.

Fraud

The Joint Independent Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Independent Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the Joint Independent Audit Committee is also approving the internal audit charter.

FOR FURTHER INFORMATION CONTACT

Daniel Harris

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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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.