



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

[HMICFRS: Recommendation Tracking](#)

Internal audit report 9.23/24

FINAL

30 May 2024

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# 1. EXECUTIVE SUMMARY

## Why we completed this audit and background

As part of the agreed internal audit plan 2023/24 we have assessed Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) recommendations to confirm how they are tracked and implemented in a timely manner.

Inspections by HMICFRS are independently conducted on a regular basis for each force across the country with national and thematic reports also conducted and completed multiple times a year. The national and thematic reports typically cover areas that are relevant to all forces, with recent examples including protests, roads policing and the use of stop and search.

The HMICFRS undertook a PEEL (police, efficiency, effectiveness and legitimacy) inspection of North Yorkshire Police in October 2022, the results of which were published on 17 March 2023. The HMICFRS inspected how well the Force performed in nine areas of policing, which resulted in graded judgements being provided in eight areas. To note, the final overall pillar does not receive a graded judgement by the HMICFRS.

The HMICFRS identified serious concerns about the Force's strategic planning and organisational management, resulting in a graded judgement of 'inadequate' for this area, with one cause of concern and three areas for improvement (AFI) being raised as a result. The cause of concern stated that '*North Yorkshire Police does not have adequate governance in place*', and recommendations were made for North Yorkshire Police to address the cause of concern within three months.

The HMICFRS revisited North Yorkshire Police on 13 July 2023 to review progress against the identified cause of concern. Following the revisit, the HMICFRS wrote to the Chief Constable to confirm that they now consider the cause of concern to be discharged, but will monitor the Force's progress through PEEL continuous assessment. This letter was published on the HMICFRS website on 6 December 2023. The HMICFRS outlined that they were '*pleased to see the significant steps that the force has taken to address the cause of concern they issued*'. It was noted within the conclusion that '*the strengthened governance and improved understanding of its (North Yorkshire Police's) performance is improving the service it provides to the public*'.

In October 2023, the Force was inspected by HMICFRS in relation to PEEL, which was reported in March 2024. The report identified that the inspectorate were '*impressed by the Force's response to the findings of the last inspection in 2022 and has worked quickly to improve the policing service it provides to the communities of North Yorkshire. Because of this, it has made progress in all the areas of improvement identified in our last inspection*'.

We have acknowledged as part of this review, the Force is currently in the process of reviewing and implementing a new governance structure to support the identification, management, monitoring and reporting of recommendations. The new governance structure will introduce a HMICFRS Framework which will govern all recommendations and AFIs, and allow a consistent review of progress, risk, and closure through the implementation process. The Force is expecting the HMICFRS Framework to go live as of the end of March 2024.

The HMICFRS Framework has outlined a strategic governance structure which will enable three clear lines of reporting:

- Assessment meetings: organisational portfolio, local policing and safeguarding portfolio, protective services portfolio, and Deputy Chief Constable (DCC) portfolio;
- Risk and Assurance Board, chaired by the DCC; and
- The Chief Officer / Improvement Board, chaired by the Chief Constable.

This structure will allow senior leaders to have oversight and steer the Force through the continual assessment process and to drive improvements across the Force.

## Conclusion

As a result of our testing, we have agreed **six medium** and **one low** priority management actions.

The actions agreed in this review are aimed at strengthening process, as opposed to missing controls or total non-compliance with the control frameworks in place. Each recommendation tested with an assessment template in place was thoroughly completed, with clear actions and ownership, which are tracked by the Assurance and Inspection Team. The three recommendations where templates were not in place were considered as part of wider Force plans.

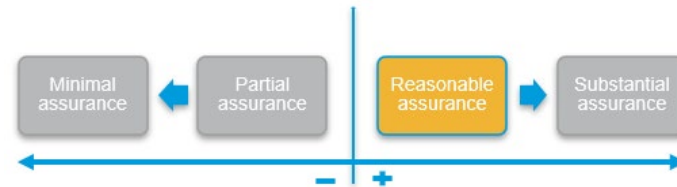
The Force is in a transitional phase as it develops the new HMICFRS Framework which will increase governance and structure in the management of HMICFRS recommendations and AFIs. The Force uses an assessment template to consider the findings of HMICFRS recommendations and AFIs, which is developed between the Head of Function and the Inspection and Assurance Team, setting out the current position of the Force, any gaps identified and subsequent actions to be taken. However, we did establish that whilst these documents are largely used, there are areas to enhance the quality of information recorded on the templates, such as, authorisation routes and risk alignment.

In addition, we identified further areas for improvement, such as the development of a clearer reporting and governance structure, which has been set out in the new HMICFRS Framework, and enhancement of monitoring controls. Our testing did establish that for actions considered to be closed, we verified that evidence was on file to support the closure and had been authorised at an ACC or DCC level. Given the transitional phase and that the Force recognises these areas for improvement, we have provided a reasonable assurance opinion.

### Internal audit opinion:

Taking account of the issues identified, the Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire can take **reasonable assurance** that the controls upon which the organisations rely to manage this area are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.



## Key findings

**We identified the following exceptions resulting in six medium priority management actions being agreed:**



### HMICFRS Framework

The Force does not currently operate an overarching framework, which sets out the process to identify, monitor and report on HMICFRS recommendations or AFIs. The Force is actively developing an HMICFRS Framework, which is due to be implemented in March 2024. Without a clear framework in place, the Force risks being unable to effectively manage and monitor progress on HMICFRS recommendations and AFIs, and ensure sufficient updates can be provided to HMICFRS on request. **(Medium)**



### Assessment templates

Our testing of a sample of 15 actions resulting from HMICFRS recommendations and AFIs identified three instances where recommendations and AFIs were not considered within an assessment template. The assessment template is completed by the Inspection and Assurance Team in conjunction with the respective Head of Function and is used to assess the Force's current position against the initial finding, and identify if any actions are required to address gaps. We noted that these documents are not dated to evidence timely consideration of recommendations made and some inconsistencies in the completion of the risk field to ensure any associated risks on the risk register are considered.

Where the assessment template is not fully completed, there is a risk that key considerations have not been taken in determining the appropriate action in response to HMICFRS findings. **(Medium)**



### Action acceptance

The Head of Function, the ACC or DCC, and Risk and Assurance Board are required to authorise the actions determined to address findings and confirm that the Force has accepted to adopt the recommendation or AFI from the HMICFRS. However, audit trail retained to evidence this process is inconsistently recorded, and we could only obtain evidence of authorisation from the ACC or DCC and / or Risk and Assurance Board to adopt the recommendations in nine cases.

Without audit trail being retained on key decisions in adopting actions, there is a risk that the Force has agreed to implement actions which do not align to overarching Force strategy. **(Medium)**



### Reporting structure

In line with the introduction of the new HMICFRS Framework, the Force is implementing a revised governance structure. Currently, the reporting arrangements in place to monitor progress against actions depends on the nature of the recommendation or AFI, for example, a safeguarding action would be reported to the Safeguarding and Vulnerability Board. However, this structure does not enable consistent reporting, ensuring that HMICFRS recommendation and AFI progress can be holistically monitored.

Without a clear and consistent governance structure, there is a risk that progress against actions may not be effectively monitored, which could risk the Force being unable to provide a clear position on the status of HMICFRS findings. **(Medium)**



### Monitoring

A self-service model is in place to enable leads and delivery managers to take ownership for documenting progress to implement actions. From our sample of 15 actions, eight were considered open, and review of the latest updates identified that one action had not been updated since its acceptance in August 2023, one action was recently updated, and six of the remaining actions had updates provided between two and 12 months ago, meaning regular updates were not consistently provided.

Without effective monitoring on the progress of actions, there is a risk that the Force may not have an up to date picture on action progress, which could impact on its ability to immediately respond to HMICFRS. **(Medium)**



## Closure

Actions proposed for closure should be authorised by the Head of Function and the ACC/ACO or DCC, or Risk and Assurance Board. From our sample of 15 actions, seven were marked as closed, and we were unable to obtain evidence to confirm that the Head of Function had authorised the closure of the actions; however, were able to confirm that where a full closure of a HMICFRS recommendation or AFI was submitted, that the ACC/ACO or DCC had signed off each accordingly (as a higher level authorisation). To note, two of our samples were individual actions requiring closure and the full recommendation (comprised of several actions) was not yet completed and was therefore not ready to be submitted for closure through the HMICFRS portal.

Without evidence of closure retained on file, there is a risk that Heads of Functions are not accountable for the closure of the action, and decisions to close actions could be made without suitable checks and balances. **(Medium)**

For details of the low priority management action agreed, please see section two of this report.

### Our audit review identified that the following controls are suitably designed, consistently applied, and are operating effectively:



Where our sample of 15 actions had a supporting assessment template on file (12 cases), we confirmed that the detail on the Force's current position, gaps identified, and actions required had been thoroughly documented. Each action had an allocated owner and implementation date.



For the seven closed actions in our sample, we confirmed that five of the recommendations which they related to were fully completed (meaning all sub actions were complete and the recommendation could be proposed to HMICFRS for closure). In all five cases, the ACC or DCC authorised the closure letter to be issued to HMICFRS to confirm they had effectively actioned the recommendation.

For the two recommendations still ongoing, these will be submitted for closure once all sub actions have been completed.



The Force has an overarching structure in place to respond to HMICFRS findings, in which each recommendation or AFI is considered in an assessment template that is completed between the Head of Function and the Inspection and Assurance Team. The Inspection and Assurance Team then support in the monitoring of actions, which is included in an overall tracker, and progress is reported at various committees (depending on the nature of the action). The Force is in the process of refining and formally documenting its framework, which has been embedded within the draft HMICFRS Framework.



From the 12 assessment templates obtained, we confirmed that all actions relating to the recommendation or AFI considered were included in the overarching HMICFRS action tracker maintained by the Inspection and Assurance Team. The status of each action tested was accurately reflected on the HMICFRS action tracker.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Area: Policy and Procedures				
Control	Missing control	Assessment:		
	The Force does not have an overarching framework in place to manage the identification, monitoring and reporting of HMICFRS recommendations, AFIs, or causes of concern.	Design	x	
		Compliance	-	
<b>Findings / Implications</b>	<p>From discussions with the Inspection and Assurance Manager, we noted that the Force currently does not operate an overarching framework which outlines the identification, monitoring, and reporting of HMICFRS recommendations, AFIs, or causes of concern.</p> <p>The Force does however use an internal process map to support officers and staff in how to complete and update actions in the HMICFRS Monitoring Portal, ensuring that they conform to the HMICFRS guidelines as required.</p> <p>We confirmed that upon receipt of HMICFRS report, the Inspection and Assurance Team review the findings and upload the recommendations to an internal tracker. They then report these to the appropriate Heads of Function to complete an assessment template which outlines the recommendation, the gaps in the Force control framework, the mitigating actions to implement the recommendation and any risks associated.</p> <p>We have noted that the Force is actively developing an HMICFRS Framework to ensure a structured approach to the identification, monitoring, and reporting of HMICFRS recommendations. Without the framework, the Force risks being unable to manage and monitor the current progress on recommendations and cannot provide sufficient updates to HMICFRS when requested.</p>			
<b>Management Action 1</b>	The Force will develop an overarching framework which sets out the identification, monitoring, and reporting of HMICFRS recommendations, AFIs, or causes of concern.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Inspection and Assurance Manager	30 September 2024	Medium

## Area: Assessment Template

<b>Control</b>	<p>All recommendations, AFIs, and causes of concern that are identified are transferred into an assessment template.</p> <p>Heads of Function are required to complete the assessment template to outline the current Force position, any identified gaps, and actions required to address gaps. The assessment template is also completed to outline whether the risk is already captured in a risk register or whether a new risk is required to be added.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>The Force has created an assessment template which sets out the recommendation, AFI or cause of concern as defined in the HMICFRS report, the current position in the Force, including any gaps identified, and the proposed actions with due dates. The Force will consider whether it should adopt the action or not. The assessment template also outlines whether there is a link to a current risk within the Force's risk register, or if a new risk may be required.</p> <p>The purpose of the assessment template is to outline the recommendation and the gaps identified which need to be implemented to mitigate the risk and address the finding. The assessment template is completed by the Inspection and Assurance Team in conjunction with the Head of Function. This approach ensures the Head of Function takes ownership for the actions resulting from the recommendation or AFI.</p> <p>We selected a sample of 15 actions raised from HMICFRS recommendations and AFIs, which comprised of eight open and seven closed actions. We requested the supporting assessment template which correlates to the recommendation or AFI that the action was raised against. Our testing established that:</p> <ul style="list-style-type: none"> <li>the assessment template was completed in 12 cases. In the remaining three cases (two closed and one open action), an assessment template was not provided to support the review of recommendations; however, in two of these cases, both actions were included as part of a Child Protection and Inclusion Plan, which we obtained a copy of, and the final action included as part of wider custody plans. The open action is included and reported against this plan;</li> <li>from review of the 12 available assessment templates, we noted that there is no place to add in a date of completion, meaning it was unclear how timely the Force had addressed the findings of the HMICFRS reports;</li> <li>in all 12 cases, the assessment template was fully complete with the current position, gaps identified, and actions proposed. All actions had agreed owners, and all but one of the actions had implementation dates assigned. The final action had 'TBC' recorded against, but as this was now a closed action, we have not considered this a finding; and</li> <li>in all 12 cases, the assessment template clearly outlined the Head of Function responsible for the area.</li> </ul> <p>We also considered whether the recommendations or AFIs were linked to a risk, and from the 12 assessment templates available, we noted that:</p> <ul style="list-style-type: none"> <li>in three cases, the recommendation was linked to a specific risk; however, in one case, the specific risk register was not documented on the assessment template, therefore it was unclear which risk it relates to. To note, the assessment template does not outline that this should be documented;</li> </ul>	

## Area: Assessment Template

- in three cases, the assessment template confirmed that the recommendation was not linked to a risk; and
- in six cases, it was not indicated on the template whether the recommendation or AFI linked to a risk; however, in one of these cases, the form did not include the standardised risk section for completion.

Where the assessment template is not fully completed, there is a risk that key considerations have not been made in determining the appropriate action in response to the HMICFRS recommendation or AFI.

<b>Management Action 2</b>	<p>The assessment template will be utilised for all recommendations, AFIs, or cause of concern. The template will be fully completed to outline:</p> <ul style="list-style-type: none"> <li>• the date that the form was completed and who by, and the date of approval from the Head of Function; and</li> <li>• the risk section will outline the risk number if aligned to a register and the title.</li> </ul> <p>The Force will review the risk profile and how this aligns to the organisation's strategic risk register and the potential impact on the Force.</p>	<b>Responsible Owner:</b> Inspection and Assurance Manager	<b>Date:</b> 30 June 2024	<b>Priority:</b> Medium
<b>Management Action 3</b>	<p>Communication will be sent to all Heads of Function and the Inspection and Assurance Team on how to complete the assessment template.</p>	<b>Responsible Owner:</b> Inspection and Assurance Manager	<b>Date:</b> 30 June 2024	<b>Priority:</b> Low



**Area: Agreed deadlines and outcomes for implementation**

<p><b>Control</b></p>	<p>The assessment template is updated to confirm if the Force is adopting the recommendation or AFI. Deadlines and statuses of each determined action to address the recommendation or AFI are documented in the assessment template, with action deadlines.</p> <p>The Head of Function, the ACC/ACO or DCC, and the Risk and Assurance Board authorises the adoption of the recommendation or AFI.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>		
<p><b>Findings / Implications</b></p>	<p>For four of the 15 actions considered, we acquired email evidence to show that the Head of Function had fully considered, commented on and authorised the deadlines within the assessment template. For the remaining samples with an assessment template in place, the template outlined the Head of Function, but did not document a date of approval (as outlined above). To remove any ambiguity in relation to the Head of Function authorisation, the Force should ensure the date of authorisation from the Head of Function is fully documented on the assessment template and any supporting audit trail is retained.</p> <p>From the 12 assessment templates reviewed, the templates noted that the Force would adopt the recommendation or AFI in all cases. However, we noted that the assessment template does not include any detail on the authorisation sought from the ACC/ACO, DCC, or Risk and Assurance Board to agree to adopt the recommendations or AFIs. This evidence is mainly retained via email or other supporting documentation, and we were able to obtain this separately in nine cases.</p> <p>Where a clear audit trail is not maintained to support action adoption, there is a risk that actions taken may not align to Force strategies.</p>			
<p><b>Management Action 4</b></p>	<p>All action due dates and outcomes will be agreed in writing by the Head of Function and the ACC/ACO, and evidence will be retained and stored centrally for an effective audit trail.</p>	<p><b>Responsible Owner:</b> Inspection and Assurance Manager</p>	<p><b>Date:</b> 30 September 2024</p>	<p><b>Priority:</b> <b>Medium</b></p>

## Area: Reporting through the governance structure

<b>Control</b>	<p>Action updates are reported into relevant boards based on the nature of the recommendations or AFIs. In addition to reporting into the relevant boards, action progress is reported to the Risk and Assurance Board for review and ongoing monitoring.</p> <p><b>Partially missing control</b> - The Force is implementing a HMICFRS Framework, although this is currently in draft, which outlines a set reporting and governance structure for the monitoring, tracking and reporting of HMICFRS recommendations and AFIs.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<b>Findings / Implications</b>	<p>We obtained the HMICFRS – PEEL Assessment Framework (PAF) Governance Terms of Reference (which will be known as the HMICFRS Framework), which is in draft format and sets out the proposed governance structure to steer the Force through the continual assessment of PEEL inspections, monitor all HMICFRS recommendations and AFIs, and drive improvements across the Force. The proposed governance structure is set out as follows:</p> <ul style="list-style-type: none"> <li>• the Chief Officer / Improvement Board, chaired by the Chief Constable;</li> <li>• under which, the Risk and Assurance Board is in place and chaired by the Deputy Chief Constable; and</li> <li>• this is supported by three assessment meetings, chaired by either the Assistant Chief Constables or ACO: <ul style="list-style-type: none"> <li>○ the organisational portfolio assessment meeting;</li> <li>○ the local policing portfolio assessment meeting; and</li> <li>○ the special operations portfolio assessment meeting.</li> </ul> </li> </ul> <p>Each of the assessment meetings will include in its agenda a review of actions, review of all outstanding HMICFRS recommendations, and PEEL question set reports as per self-assessment schedule. We obtained the organisational portfolio assessment meeting draft agenda, which includes the review of confidence levels of PEEL assessment framework / thematic inspections, escalations to governance boards and Risk and Assurance Board reporting as standard requirements.</p> <p>However, the Inspection and Assurance Manager outlined that the HMICFRS Framework is not currently implemented and is in draft at the time of testing. The process is not due to go live until March 2024.</p> <p>The current governance structure for HMICFRS recommendation and AFI monitoring is based on the nature of the relevant recommendation or AFI, for example, safeguarding actions would be considered at the Safeguarding and Vulnerability Board. Actions are then also discussed at the Risk and Assurance Board; however, from review of the action and decision log, the specifics of discussions on progress against recommendations and actions are not always documented, as not they would always warrant a further action or decision. We did confirm that the Inspection and Assurance Manager provides a report to the Risk and Assurance Board which outlines the approval to adopt a recommendation or AFI, areas to note, and progress on the HMICFRS Monitoring Portal.</p> <p>We reviewed the 15 actions considered from HMICFRS recommendations and AFIs for any evidence to confirm progress is reported through the governance structure. From the 15 actions, we received evidence to confirm that four had been discussed at the relevant</p>	

### Area: Reporting through the governance structure

governance meeting, and we obtained evidence to confirm 12 had been discussed at the Risk and Assurance Board (or equivalent, where a bronze, silver, gold structure was in place).

There is a risk that progress against recommendations or AFIs raised by HMICFRS are being consistently monitored and reported through the Force's governance structure.

<b>Management Action 5</b>	Following the implementation of the HMICFRS Framework, adherence to the revised governance structure will be documented to ensure oversight at a Chief Officer Team level. Progress against actions resulting from HMICFRS recommendations and AFIs will be thoroughly tracked and reported.	<b>Responsible Owner:</b> Inspection and Assurance Manager	<b>Date:</b> 31 March 2025	<b>Priority:</b> Medium
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## Area: Periodic progress updates

<b>Control</b>	<p>A self-service model is in place which allows leads and delivery managers to update the current progress via the SharePoint Tracker.</p> <p>The Inspection and Assurance Team follow up when required to confirm progress of the recommendations.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×
<b>Findings / Implications</b>	<p>The Inspection and Assurance Manager has monthly meetings with the Force Liaison Lead (FLL) for HMICFRS. At these meetings they are expected to run through the progress of the recommendations via the HMICFRS Monitoring Portal to understand the statuses and provide support where required. In order to update the FLL, the Force need to ensure updates are provided on the recommendations consistently to confirm the status.</p> <p>At the moment the Force is operating a self-service model which allows leads and delivery managers to update the current progress via email and, following a quality assurance review are updated on the SharePoint tracker by the Inspection and Assurance Team. We have tested to confirm whether actions raised to resolve recommendations or AFIs have been updated via the leads or delivery manager.</p> <p>Our testing identified for eight open actions that:</p> <ul style="list-style-type: none"><li>• for six of the actions, the last update was provided between two months and 12 months ago. For an additional action, we noted no update had been provided since the recommendation was identified on 11 August 2023; and</li><li>• in the remaining case, the action was last updated in the tracker on 4 January 2024, and was considered to be timely at the point of audit testing.</li></ul> <p>For the seven closed actions, we identified the following:</p> <ul style="list-style-type: none"><li>• for five of the actions in the sample, we noted the full recommendation was closed and the audit trail in HMICFRS Monitoring Portal showed the progress made throughout the live status; and</li><li>• in the remaining two cases, several actions were raised against the recommendations. Whilst the two sub actions we had reviewed for our testing were considered to be complete, not all sub actions were complete and therefore the overarching recommendation was still ongoing. The HMICFRS Monitoring Portal recommendation cannot be updated until the full action is closed, therefore no issue was noted.</li></ul> <p>The current escalation process is through the Risk and Assurance Board; however, this will be improved through the implementation of the HMICFRS Framework which once implemented, will enable clear escalation to the Chief Officer Team. The HMICFRS Framework will ensure oversight and reporting throughout the governance structure and will ensure a consistent approach to the management and monitoring of actions to support the closure of recommendations and AFIs from action owners.</p> <p>Where updates on progress are not provided consistently, there is a risk of non-compliance with the HMICFRS guidance which stipulates the Force should provide sufficient progress on each recommendation.</p>		

**Area: Periodic progress updates**

<b>Management Action 6</b>	A consistent review programme will be developed to ensure leads and delivery managers provide updates on the status of their actions at least every three months.  Arrangements will be explored to allow the Inspection and Assurance Team to chase for progress updates from action leads and delivery managers. Where no response is received, this will be escalated to the respective portfolio meetings.	<b>Responsible Owner:</b> Governance and Assurance Lead	<b>Date:</b> 31 March 2025	<b>Priority:</b> <b>Medium</b>
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## Area: Closure of recommendations

<b>Control</b>	<p>Recommendations can be closed when all evidence is received. The Inspection and Assurance Team determines whether an appropriate level of assurance has been met in conjunction with the Head of Function.</p> <p>The recommendation is then reported to the ACC/ACO or DCC for approval to close.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	x

**Findings / Implications** The closure for HMICFRS cases is based on the current model of assurance, which allows the Inspection and Assurance Team to review the evidence of closure before submitting to the Head of Function for their assurance approval, then approval is sought from the ACC or DCC for complete closure. The ACC/ACO and DCC are required to review the closure evidence and determine whether the case can be closed and reported. Once approval is provided, the Inspection and Assurance Team will complete a closure letter to issue to HMICFRS outlining the work completed and evidence to support closure.

For the seven closed actions, we identified the following:

- for all seven actions, we confirmed the Head of Function had provided sufficient evidence to the Inspection and Assurance Team to review as evidence of closure;
- for two of the actions in the sample, we noted that these actions were raised with a number of sub actions required to complete the overarching recommendation. Whilst the sub actions in our sample had been submitted for closure, the full recommendation remains open at this stage until the closure of all sub actions is completed;
- in all seven cases, we could not confirm the Head of Function had agreed or approved the recommendation to close;
- of the five actions fully completed, we confirmed each were approved for closure by the ACC or the DCC; and
- of the five actions fully completed, we identified four had a closure letter on file and uploaded to the HMICFRS Monitoring Portal. In the remaining case, the closure letter process had not been implemented at the time this action was closed.

For future cases, the implementation of the HMICFRS Framework will allow clear review of proposed closed recommendations to ensure there is an appropriate audit trail on file.

Without appropriate evidence on file to confirm the Head of Function has authorised the recommendation to close, we cannot provide assurance that the Force is following the agreed process to close HMICFRS actions.

<b>Management Action 7</b>	<p>The Force will ensure all proposed recommendations for closure are consistently reviewed at the HMICFRS Thematic Portfolio meeting to ensure there is sufficient evidence retained on file to confirm the recommendation is implemented and can be closed.</p> <p>Evidence of approval from the HMICFRS Portfolio meeting, Head of Function and ACC/ACO or DCC will be retained to confirm closure.</p>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Inspection and Assurance Manager	31 March 2025	Medium

## APPENDIX A: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
HMICFRS: Recommendation Tracking	2 (10)	4** (10)	1	6	0
<b>Total</b>			<b>1</b>	<b>6</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

\*\* More than one management action has been raised against one control.

**Debrief held** 11 March 2024  
**Draft report issued** 26 April 2024  
**Revised draft report issued** 28 May 2024  
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**Final report issued** 30 May 2024

**Internal audit Contacts** Dan Harris, Head of Internal Audit  
Philip Church, Associate Director  
Hollie Adams, Assistant Manager  
Naomi Longstaff, Senior Auditor

**Client sponsor** Inspection and Assurance Manager  
Chief Constable  
Police, Fire and Crime Commissioner

**Distribution** Inspection and Assurance Manager  
Chief Constable  
Police, Fire and Crime Commissioner

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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