



# NORTH YORKSHIRE POLICE, FIRE AND CRIME COMMISSIONER, FIRE AND RESCUE AUTHORITY

## Internal Audit Progress Report

19 September 2024

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## KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Independent Audit Committee at the 19 March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



### **Internal audit plan 2023/24**

Since the Independent Audit Committee meeting in June 2024, we have issued the final three reports from the internal audit plan 2023/24 following approval to finalise from management. The three reports included in this progress report are:

- Security Policy Framework;
- Asset Management; and
- Follow Up of Previous Internal Audit Management Actions.

Details of the opinions provided can be found at section one of this progress report.

The full progress against the internal audit plan 2023/24 has been provided at Appendix A of this report.

### **Internal audit 2024/25**

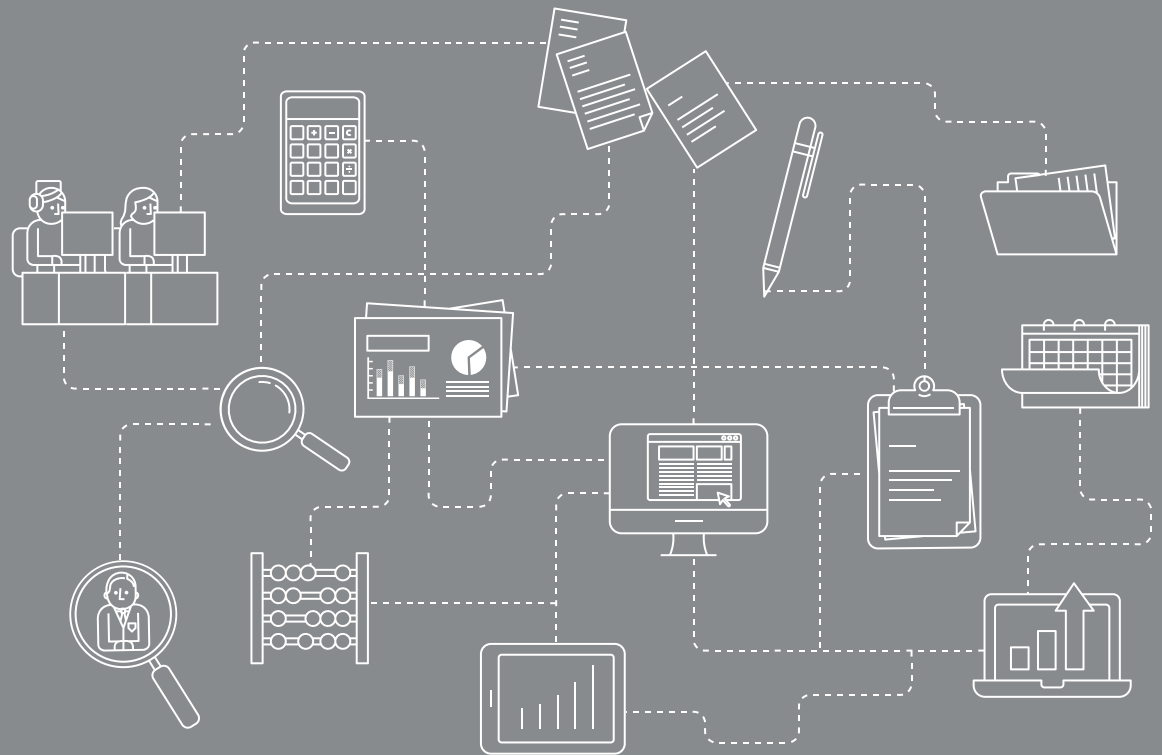
All reviews included within the internal audit plan 2024/25 have been scheduled and dates agreed with management. We have issued no final reports as part of the internal audit plan since the last Independent Audit Committee meeting in June 2024. Three reviews are currently in progress:

- Payroll: Process and Control Assurance;
- Misconduct; and
- Financial Planning.

Subject to management approval, these reports will be presented at the next Independent Audit Committee meeting. Full details of the audits and progress made against the internal audit plan 2024/25 can be found at Appendix B of this report.

There have been no other matters or changes to the approved internal audit plan 2024/25 to report at this meeting.

# 01



# 1 FINAL REPORTS

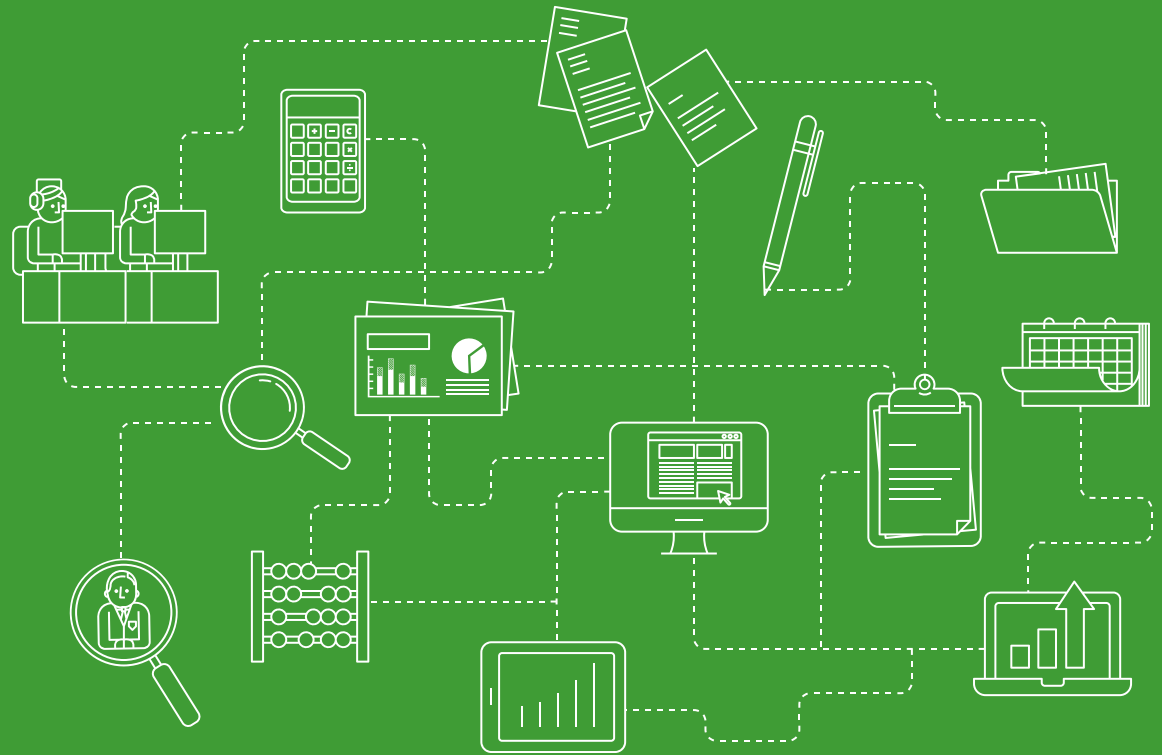
## 1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
<b><u>Security Policy Framework – official sensitive</u></b>	<b>Minimal Assurance [●]</b>	1	1	7	2
<hr/>					
<b><u>Asset Management</u></b>					
<u>Risk:</u> <i>NYFRS assets doesn't support desired strategic and tactical outcomes.</i>					
<u>Objective:</u> To determine whether the Service has effective asset management arrangements in place to ensure that assets are maintained and replaced at appropriate levels and support the Service's operations.	<b>Minimal Assurance [●]</b>	0	2	4	4
<hr/>					
<b><u>Follow Up of Previous Internal Audit Management Actions</u></b>					
<u>Objective:</u> To determine whether actions reported as closed are supported by appropriate evidence to reflect what has been reported to management and the Independent Audit Committee.	<b>Reasonable Progress</b>	0	4	4	0

# Appendices

## 02



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2023/24

Assignment	Status / Opinion issued	Actions agreed				Target Independent Audit Committee	Actual Independent Audit Committee <sup>1</sup>
		A	L	M	H		
Follow Up of 2022/23 Negative Opinions: Fleet Management, Health and Safety, Gazetteer and On-Call Firefighter Recruitment	Little Progress <sup>2</sup>	0	1	9	1	November 2023	November 2023
Estates Management	Minimal Assurance [●]	0	3	10	3	November 2023	April 2024
Grenfell Action Plans	Substantial Assurance [●]	0	2	1	0	April 2024	April 2024
Supplier Payments: Process and Control Assurance	Minimal Assurance [●]	0	0	6	3	April 2024	April 2024
Security Policy Framework	Presented at this meeting Minimal Assurance [●]	1	1	7	2	June 2024	September 2024
Asset Management	Presented at this meeting Minimal Assurance [●]	0	2	4	4	June 2024	September 2024
Follow Up of Previous Internal Audit Management Actions	Presented at this meeting Reasonable Progress	0	4	4	0	June 2024	September 2024

<sup>1</sup> The draft reports for Estates Management, Security Policy Framework, Asset Management and Follow Up of Previous Internal Audit Management Actions were not finalised by management in time for the planned IAC meeting.

<sup>2</sup> This is an overall opinion and separate opinions have been provided for each individual report followed up.

## APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment	Status / Opinion issued	Actions agreed				Target Independent Audit Committee	Actual Independent Audit Committee
		A	L	M	H		
Payroll: Process and Control Assurance	Fieldwork complete	-	-	-	-	September 2024 <sup>3</sup>	-
Misconduct	Fieldwork complete	-	-	-	-	November 2024	-
Financial Planning	Fieldwork ongoing	-	-	-	-	November 2024	-
Data Quality	Planning document issued						
	Fieldwork scheduled for week commencing 30 September 2024	-	-	-	-	March 2025	-
Health and Safety	Fieldwork scheduled for week commencing 11 November 2024	-	-	-	-	March 2025	-
Safeguarding	Fieldwork scheduled for week commencing 13 January 2025	-	-	-	-	March 2025	-
Operational Training	Fieldwork scheduled for week commencing 27 January 2025	-	-	-	-	June 2025	-
Follow Up of Previous Internal Audit Management Actions	Fieldwork scheduled for week commencing 17 March 2025	-	-	-	-	June 2025	-

<sup>3</sup> This progress report includes three final reports from the 2023/24 internal audit plan. The Payroll: Process and Control Assurance will be presented to the November 2024 IAC meeting.



## APPENDIX C: KEY PERFORMANCE INDICATORS 2024/25

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10	0 / 0 (0%)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	As and when required.	
Management responses received within 10 days of draft report	10 days	0 / 0 (0%)		Response time for all general enquiries for assistance	2 working days	2 working days (average)	
Final report issued within 3 days of management response	3 days	0 / 0 (0%)		Response for emergencies and potential fraud	1 working day	N/A	

### Notes

We have not yet issued any final reports for 2024/25. Key performance indicators for the 2023/24 internal audit plan have been included within the final annual report presented to this meeting.

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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 **North Yorkshire Police, Fire and Crime Commissioner, Fire and Rescue Authority**, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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# Emergency Services News Briefing

May 2024



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# Introduction

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector. We focus on police anti-corruption reporting, police misconduct and integrity, and the annual assessment of fire and rescue services in England 2023.

# Police

## Anti-corruption and abuse reporting service launched

Through a new service run by the charity Crimestoppers, members of the public can anonymously or confidentially report serious abuse and criminality by police officers, staff, and volunteers.

The service aligns with the commitment made by police chiefs and police and crime commissioners to strengthen standards and culture within policing and operates alongside a force's existing complaints procedure. After Crimestoppers receives information, it is shared with the relevant force's specialist unit (such as Professional Standards or Anti-Corruption) for assessment. It may be escalated to specialist detectives who can initiate an investigation, take protective measures for individuals at risk, or document the information for future reference.

## Police misconduct and investigations

The Secretary of State for the Home Department, James Cleverly, issued a statement on 21 March 2024 focusing on the importance of trust and confidence in the police. For effective policing, a robust 'accountability system which ensures officers who fall short of the standards expected of them are held to account appropriately' is integral. The statement highlights the need for a fair and proportionate accountability system for police use of force, as 'many officers have lost trust' in the current system and lack confidence to take necessary actions to protect the public.

There are plans to bring three legislative changes to the Criminal Justice Bill:

- to improve the timeliness of investigations, by raising the threshold which is used to determine whether the Independent Office for Police Conduct (IOPC) refer a case to the Crown Prosecution Service (CPS);
- relax the restrictions that prevent the CPS from bringing criminal proceedings until the IOPC produces a final report; and
- formalise the IOPC's existing Victims' Right to Review (VRR) policy in legislation.



### Questions for committee's consideration

- Are you sighted on the level of anti-corruption and abuse reporting at your Force?
- Has there been an increase in allegations or reporting since the new service was introduced?

## Government accepts all recommendations made by Angiolini Inquiry

The Angiolini Inquiry, investigating how Wayne Couzens, an off-duty Metropolitan police officer was able to abduct, rape and murder Sarah Everard, published its Part 1 report in March 2024. The inquiry highlighted significant failures in police forces that allowed Couzens to commit his crime and called for an ‘overhaul of police vetting and recruitment.’ The government has accepted the recommendations, which includes reviewing how the criminal justice system handles indecent exposure.

There will also be a public campaign to raise awareness about the criminality of indecent exposure and unsolicited explicit photos. Implementation of the remaining recommendations concerning police culture and vetting will be addressed by the College of Policing and National Police Chief’s Council (NPCC).

## Chief constables given powers to dismiss unfit officers

The Home Office has announced new measures that give police chief constables the role of chair in misconduct hearings, which make decisions regarding the dismissal of officers found guilty of misconduct.

As part of this approach, chief constables will be increasingly accountable for their police officers and will allow them to directly influence dismissal decisions within their force.

The changes came into effect on 7 May 2024.



### Questions for committee’s consideration

- Have these new measures been implemented within your organisation and have Force policies and procures updated to take account of the new measures?

## Police integrity inspection programme – methodology

His Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) has published the methodology for its police integrity inspection programme. HMICFRS will inspect and provide separate graded judgments for professional standards, vetting, and counter-corruption in police forces across England and Wales. As part of its inspections, HMICFRS will consider whether:

- the force effectively manages its vetting process, anticipates future demand, and ensures all officers and staff have the required level of vetting for their role. It also addresses any disproportionality in decision-making;
- the force uses various methods to reinforce professional behaviour standards and through organisational learning, ensures its workforce understands these standards;
- the Professional Standards Department (PSD) has the capability and capacity to carry out their role, including handling complaints and allegations in compliance with statutory requirements;
- whether the force’s governance arrangements and processes allow for good-quality investigations;
- the force’s public complaints system is accessible to all; and
- the force ensures that decisions about potential misconduct are proportionate, fair, and consistent, and the PSD works effectively with other divisions and departments, sharing relevant information routinely.



### Questions for committee’s consideration

- What is your organisation doing to prepare for the police integrity inspection programme?
- When was the last time your vetting and/or recruitment processes were subject to independent third line assurance?



## Examining British police pay and the ‘P-Factor’

The Police Federation has published an article from the Social Market Foundation (SMF) which examines the ‘adequacy’ of officers’ salaries in the UK. It highlights the sustained real-terms losses to earnings and with an increased exposure to harm while on duty, introduces the concept of the ‘P-Factor’.

Between 2000 and 2023, police officer pay increased by 40%. However, when compared to other professions, this increase ‘is less impressive.’ The pay of protective service officers rose by 75%, public sector workers saw an increase of 98%, and those in the private sector experienced a pay rise of 85%.

Data from the Police Federation of England and Wales (PFEW)’s 2023 Pay and Morale Survey also shows how a significant number of police officers are dissatisfied with their pay. 79% were dissatisfied with their basic pay and 78% with their overall remuneration.

The SMF calls for further research into the ‘P-Factor’, including clarification of the underlying principles and methodology which could be used to set appropriate pay levels.



### Questions for committee’s consideration

- Is your organisation capturing any data on satisfaction levels for pay?

## Counter-terror approach to tackling violence against women and girls (VAWG)

A revised national framework for England and Wales outlines how police forces will combat VAWG. The framework spans the next three years and aligns VAWG response with the seriousness of terrorism and organised crime. It uses a ‘4P approach’, adapted from counter-terrorism methods to focus on preparedness, protection, pursuit of perpetrators, and prevention.



### Questions for committee’s consideration

- What steps are being taken to embed the national framework for VAWG and how will this be monitored and reported within your Force?





## Scale of homicide and suicides by domestic abuse victims revealed

The annual report, produced by the Domestic Homicide Project, a Home Office-funded research initiative led by the NPCC, provides insights by examining domestic abuse-related deaths.

The report highlights the severity of domestic homicides, with the aim of enhancing understanding of risk factors, victim demographics, and perpetrator profiles to assist law enforcement and partners in refining their response.

Key findings include:

- there were 242 domestic abuse-related deaths between April 2022 and March 2023 across England and Wales;
- demographically, victims primarily fall within the 25-54 age range, with male perpetrators of similar age profiles;
- 80% of perpetrators were known to the police before the homicide, with 60% having a history related to domestic abuse;
- over a third of perpetrators had interactions with other agencies, emphasising the importance of a multi-agency approach to safeguard victims; and
- approximately 10% of suspects had been managed by police or probation at some point during the three-year data recording period.

## Stronger protections for stalking and harassment victims

The Minister for Victims and Safeguarding, Laura Farris, has set out new plans which make it 'easier for police to protect victims and apply for a stalking protection order at the earliest opportunity'.

Under updated statutory guidance police officers no longer need to meet the high criminal standard of proof threshold to apply for a stalking protection order. Instead, evidence that meets the 'lower civil standard will likely be accepted by courts to apply a stalking protection order.'

## Vetting and anti-corruption part 2: How effective is the National Crime Agency at dealing with corruption

HMICFRS has published the second of a two-part report on the inspection of the National Crime Agency's (NCA) anti-corruption efforts.

In the report, HMICFRS assesses how effectively the NCA aids police forces and other law enforcement agencies in identifying and combating corruption.



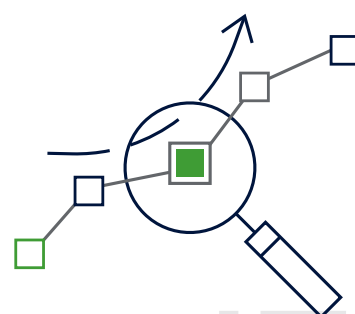
### Questions for committee's consideration

- How does your organisation compare to the statistics within the annual report?



### Questions for committee's consideration

- Is your organisation aware of the findings of the HMICFRS report and what steps have been taken following the publication of this guidance?



## Value for money profiles 2023

HMICFRS has released the 2023 value for money profiles, providing comparative data on various policing activities for individual police forces. The dashboards aid forces in making informed decisions about those areas where cost-effectiveness and performance improvements can be achieved.

The dashboards allow detailed examination of how much police forces spend on different policing activities. They also facilitate comparisons of crime levels across different forces, workforce costs are further broken down by role, rank, and gender. The data helps assess the efficiency and effectiveness of policing efforts and provide insights into the outcomes achieved by forces.



### Questions for committee's consideration

- How does your organisation compare to others on the value for money profile?

## Police dog Standard and Authorised Professional Practice (APP) launched

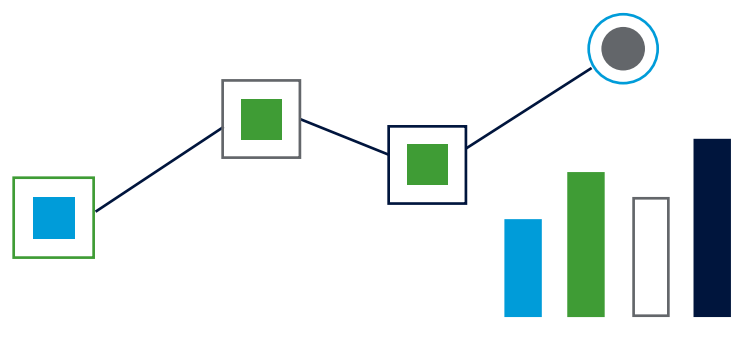
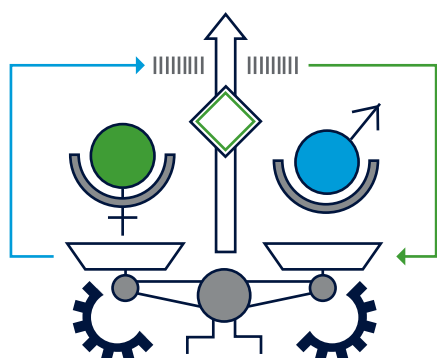
A new NPCC Police Dog Standard, along with the College of Policing's new APP, seeks to simplify earlier guidelines and enforce baseline minimum standards for dog units.

The new standard covers training, welfare, deployment, staffing, health and safety, procurement, retirement, and record keeping. The APP introduces professional role profiles for police dog handlers and trainers, provides operational guidance, and will form the basis for a new curriculum for specialist dog capability.



### Questions for committee's consideration

- What steps are you taking to ensure the wellbeing of your workforce?



# Fire

## State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2023

HMICFRS has published its second state of fire and rescue report, providing an assessment of the effectiveness and efficiency of services in England. Based on inspection reports published between 20 January 2023 and 31 March 2024, it serves as a comprehensive evaluation of the sector's performance. The report identifies systemic challenges facing the sector, stating:

- whilst there has been good progress at a national level, the government 'must press ahead with reforms';
- there is an urgent need for improvement in the values, culture, and the management of misconduct;
- fire and rescue service leaders are encouraged to take a strategic approach to service improvements; and
- the inspectorate needs further powers to make communities safer.

It is recommended that by 1 March 2025, the Home Secretary should introduce amendments to Parliament. This would require fire and rescue authorities to publish their comments within 56 days following an inspection report. Mayors, county councils and police, fire and crime commissioners, should also be able to request an inspection from HMICFRS for the fire services in their region.

The recommendations aim to increase transparency and accountability and seek to collectively provide a roadmap for the future development and improvement of the fire and rescue sector.

## Culture Action Plan progress report

The National Fire Chiefs Council (NFCC) has released an update on its Culture Action Plan, highlighting progress made in promoting culture and inclusion within fire and rescue services. The plan, launched last July, outlines key deliverables to improve public and staff trust, foster a diverse workforce and support the adoption of the Core Code of Ethics and Fire Standards. Despite positive progress, the report emphasises the need for further efforts to create a truly inclusive environment.

The overarching outcomes set out within the plan include, improving public and staff trust and confidence, and creating a diverse workforce inclusive of underrepresented groups and individuals with diverse backgrounds. These outcomes are strategic and require partnership across fire and rescue services. Progress is measured through local trust metrics, staff surveys, and diversity reports, and discussions are underway to develop a national survey on staff trust and confidence.

A baseline equality, diversity, and inclusion (EDI) Sector Report was produced in 2023, with another planned for 2025 to measure progress in workforce diversity.



### Questions for committee's consideration

- How does your organisation compare to the EDI sector report?
- Are improvements being made where highlighted and how are these being reported?

## NFCC releases three new toolkits

The NFCC has developed a series of EDI Toolkits for fire and rescue services. The toolkits, part of the NFCC Culture Action Plan, focus on training, attracting diverse employees, fostering an inclusive culture, and promoting strong leadership. The toolkits cover topics such as disability, menopause, and religion and belief in the workplace, aiming to create supportive work environments for all.

## New Middle Leadership Programme

The NFCC has also launched a Middle Leadership Programme (MLP) to support and standardise the development of middle leaders in fire and rescue services.

The MLP, which provides a suite of resources for leaders in all roles and locations, aims to ease the transition from supervisory to middle leadership. It builds on the Supervisory Leadership Development Programme and prepares individuals for senior leadership roles and the Executive Leadership Programme.



### Questions for committee's consideration

- Are management aware of the toolkit, and what steps are being taken to ensure that it is appropriately utilised within your organisation?

## National risk methodologies to support community risk management planning

The NFCC has released a series of standardised tools to support fire and rescue services in community risk management planning.

The Road Traffic Collision (RTC) Risk Methodology aims to provide a consistent approach to understanding and mitigating RTC risks. The final guidance in the series, the Evaluation of Fire Interventions, is designed to enhance the services' ability to conduct robust evaluations across Prevention, Protection, and Response.

These tools, developed in response to varying approaches identified in a 2018 review and the first State of Fire report, aim to help services consistently identify, assess, and mitigate community risks.



### Questions for committee's consideration

- Are the tools being utilised by your organisation?

# References



[Anti-corruption and abuse reporting service launched](#)



[Government accepts all recommendations made by Angiolini Inquiry](#)



[Police misconduct and investigations](#)



[Chief constables given powers to dismiss unfit officers](#)



[Police integrity inspection programme – methodology](#)



[Examining British police pay and the 'P-Factor'](#)



[Counter-terror approach to tackling violence against women and girls \(VAWG\)](#)



[Scale of homicide and suicides by domestic abuse victims revealed](#)



[Stronger protections for stalking and harassment victims](#)



[Vetting and anti-corruption part 2: How effective is the National Crime Agency at dealing with corruption](#)



[Value for money profiles 2023](#)



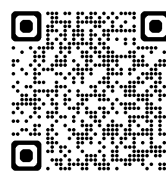
[Police dog Standard and Authorised Professional Practice \(APP\) launched](#)



# References



[State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2023](#)



[Culture Action Plan progress report](#)



[NFCC releases three new toolkits](#)



[New Middle Leadership Programme](#)



[National risk methodologies to support community risk management planning](#)

## Further information

### Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

### Risk Assurance Technical Team

Research and author

technical.ra@rsmuk.com

### RSM UK Risk Assurance Services LLP

25 Farringdon Street  
London  
EC4A 4AB  
United Kingdom  
T +44 (0)20 3201 8000  
rsmuk.com

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