



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

Internal Audit Progress Report

19 September 2024

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Joint Independent Audit Committee at the 18 April 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 Joint Independent Audit Committee meeting in June 2024, we have issued the final report from the internal audit plan 2023/24 following further evidence provided by management on the draft report. Details of the report and opinion 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 plan 2024/25

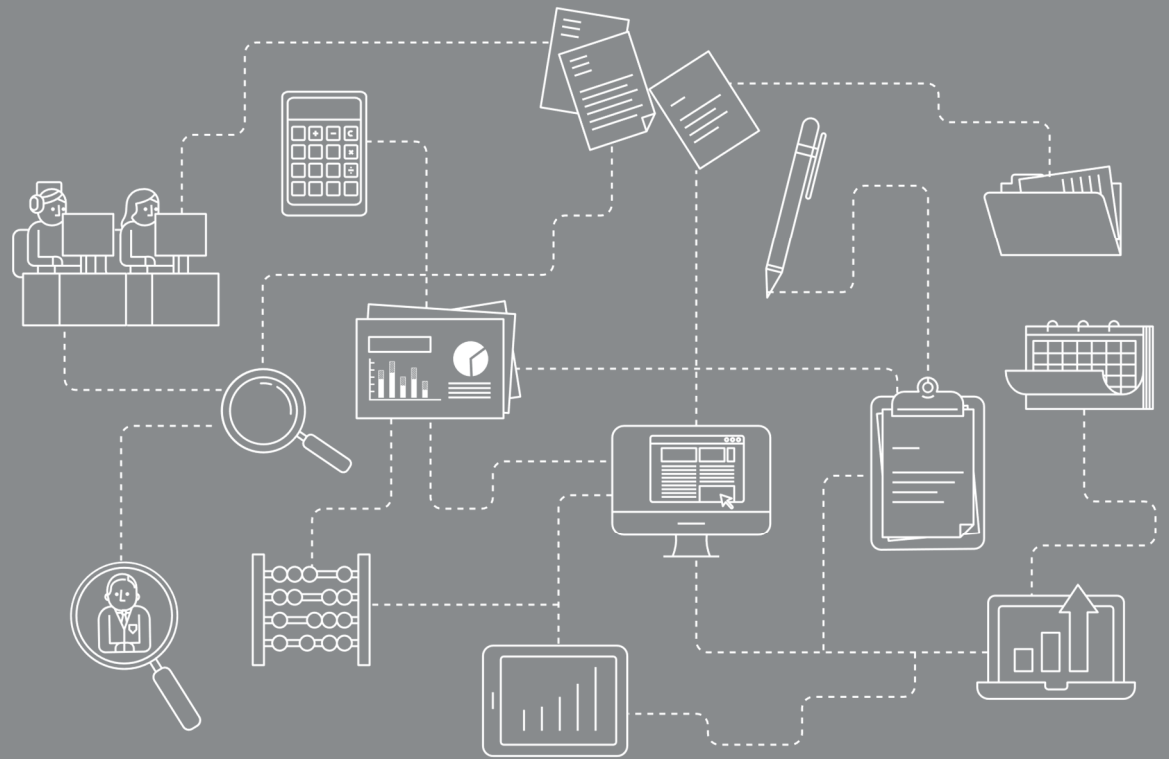
All reviews included within the internal audit plan 2024/25 have been scheduled and dates agreed with management. Full details of the audit and progress made against the internal audit plan 2024/25 can be found at Appendix B of this report.

Any agreed changes to the internal audit plan 2024/25 have been detailed under Appendix C of this report.

We have issued no final reports as part of the internal audit plan since the Joint Independent Audit Committee meeting in June 2024.

Final Reports

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
<u>Follow Up of Previous Internal Audit Management Actions: Visit 2</u>					
<u>Objective:</u>	Reasonable Progress	0	2	3	0
To provide assurance that actions closed on ARM are supported by appropriate evidence to reflect what has been reported to management and the Joint Independent Audit Committee.					

Appendices

02



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

Assignment	Status / Opinion issued	Actions agreed				Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		A	L	M	H		
Freedom of Information Requests	Partial Assurance [●]	0	2	9	0	November 2023	November 2023
Seized Exhibits: Firearms and Bladed Articles	Minimal Assurance [●]	0	1	2	5	November 2023	November 2023
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable Progress	0	1	4	2	November 2023	April 2024 ¹
Equality and Diversity	Substantial Assurance [●]	0	2	0	0	April 2024	April 2024
Health and Safety: Employer	Reasonable Assurance [●]	0	0	5	0	April 2024	April 2024
IT Asset Lifecycle Management	Partial Assurance [●]	0	1	5	1	April 2024	April 2024
Key Financial Controls: Accounts Receivable	Reasonable Assurance [●]	1	6	5	0	April 2024	April 2024
HR Recruitment and Selection	Substantial Assurance [●]	1	4	1	0	June 2024	June 2024
HMICFRS: Recommendation Tracking	Reasonable Assurance [●]	0	1	6	0	June 2024	June 2024
Follow Up of Previous Internal Audit Management Actions: Visit 2	Presented at this meeting Reasonable Progress	0	2	3	0	June 2024	September 2024 ²

¹ The report for the Follow Up of Previous Internal Audit Management Actions: Visit 1 was issued in draft on 25 August 2023. Management responses were not received in time for the November 2023 JIAC meeting.

² The report for the Follow Up of Previous Internal Audit Management Actions: Visit 2 was issued in draft on 15 May 2024. Management responses were not received in time for the June 2024 JIAC meeting.

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

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		A	L	M	H		
Financial Planning	Planning document agreed Review re-scheduled for week commencing 9 September 2024	-	-	-	-	September 2024 ³	-
Follow Up of Previous Internal Audit Management Actions: Visit 1	Fieldwork complete	<i>Findings subject to quality assurance.</i>				November 2024	-
Key Financial Controls	Fieldwork scheduled for week commencing 14 October 2024	-	-	-	-	November 2024	-
Overtime	Fieldwork scheduled for week commencing 4 November 2024	-	-	-	-	March 2025	-
IT Audit Coverage	Fieldwork scheduled for week commencing 11 November 2024	-	-	-	-	March 2025	-
Domestic Abuse	Fieldwork scheduled for week commencing 25 November 2024	-	-	-	-	March 2025	-
Ethical Standards	Fieldwork scheduled for week commencing 6 January 2025	-	-	-	-	March 2025	-
Data Quality	Fieldwork scheduled for week commencing 13 January 2025	-	-	-	-	March 2025	-
Collaborations	Fieldwork scheduled for week commencing 25 November 2024	-	-	-	-	March 2025	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled for week commencing 3 February 2025	-	-	-	-	March 2025	-

³ The timing of this audit has changed due to auditor sickness and will now be presented at the November 2024 meeting.

APPENDIX C: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Financial Planning	This review was originally scheduled for week commencing 29 July 2024. Due to audit sickness, the review has been rescheduled to week commencing 9 September 2024 and will be presented at the November 2024 JIAC 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.

FOR FURTHER INFORMATION CONTACT

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

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