



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Internal Audit Progress Report

23 September 2025

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KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Joint Internal Audit Committee (JIAC) at the 18 March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



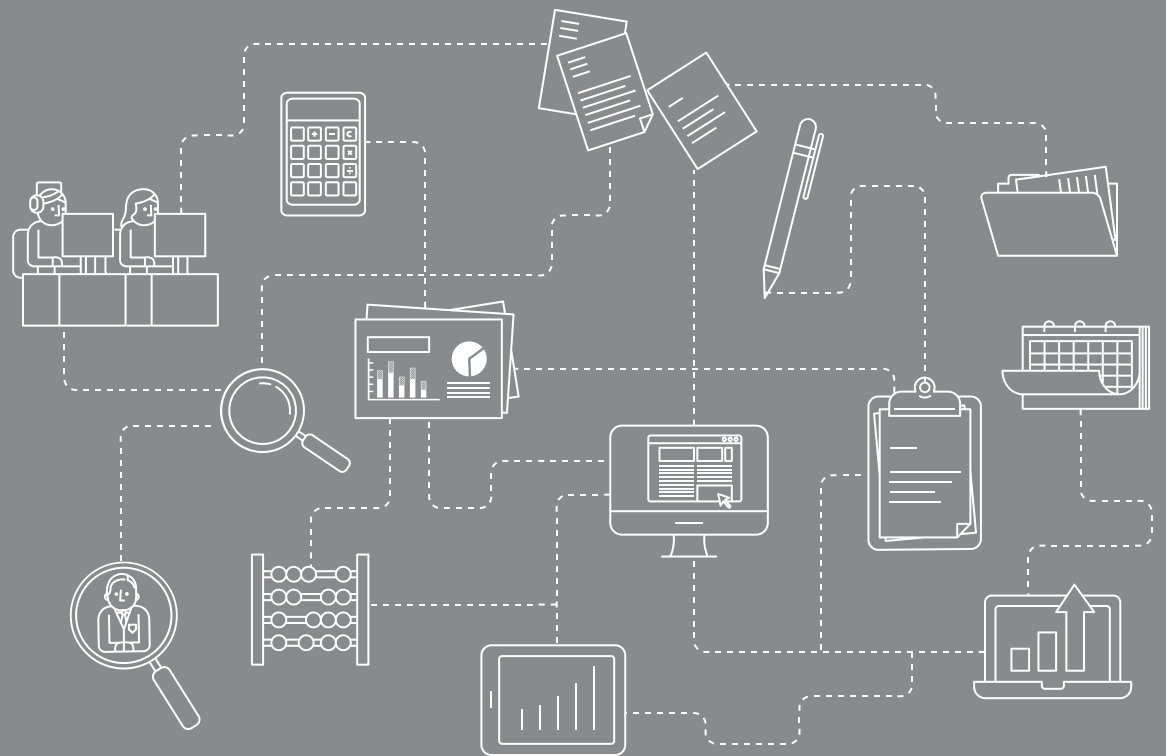
Internal Audit Plan 2024/25 – We have issued the final report for 2024/25, Follow Up Visit 2. This brings the 2024/25 plan to a close. [\[To discuss and note\]](#)

Internal Audit Plan 2025/26 - We have issued two draft reports, Firearms Licensing and Complaints, and no final reports as part of the internal audit plan since the JIAC meeting. [\[To note\]](#)

Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

Final Reports

01



1 FINAL REPORTS 2024/25 INTERNAL AUDIT PLAN

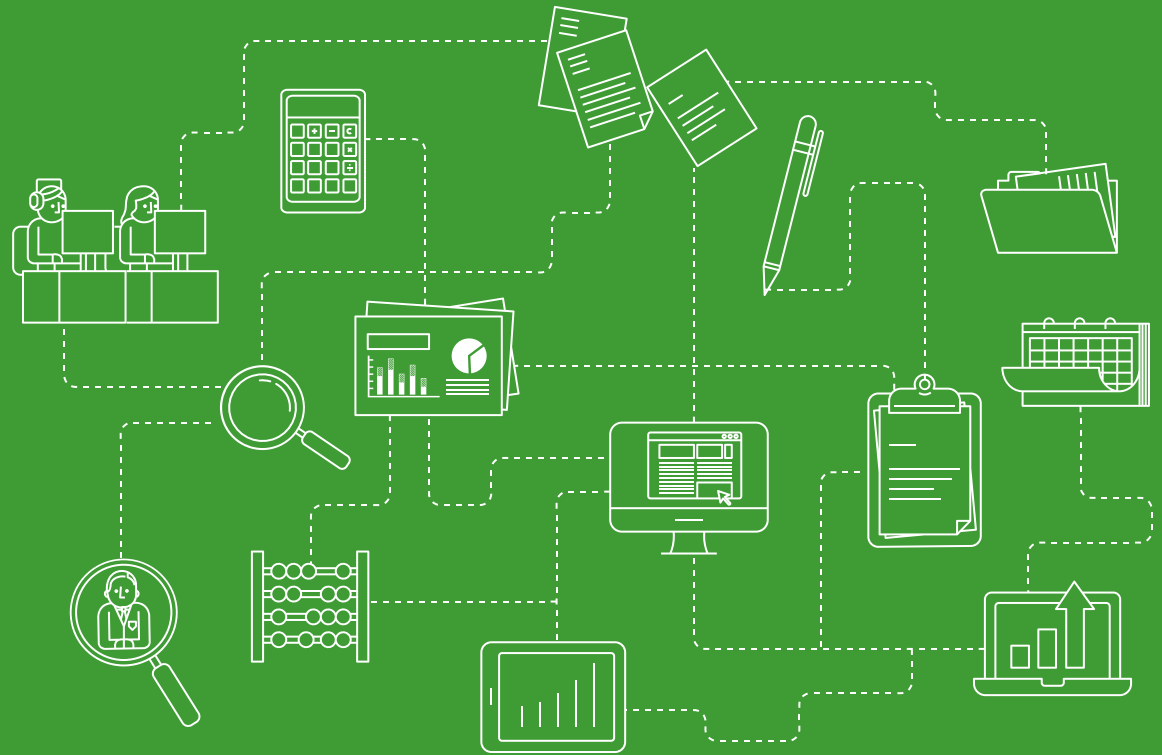
1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed				
		A	L	M	H	
Follow Up of Previous Internal Audit Management Actions: Visit 2						
The Risk and Assurance Team reported a total of 13 management actions as completed. We agreed to follow up on all 13 management actions, comprising of 6 medium and 7 low priority actions.						
We were provided with satisfactory evidence in respect of 8 management actions declared as complete by the respective action owners and have agreed that these actions have been fully implemented. We also marked one action as superseded. Details of the implemented and superseded actions can be found under Appendix B of this report.						
The remaining 4 management actions consisted of medium priority actions. We categorised two actions as ‘not implemented’ and two actions as ‘partly but not yet fully implemented’.		Reasonable Progress	0	1	3	0
We recategorised one management action marked as partly but not yet fully implemented as ‘low’ to reflect progress made by management to implement the actions, and the reduced residual risk. Full details of the ongoing management actions can be found within the report shared as part of this pack.						
Taking account of these findings and in line with our definitions set out in Appendix A of the report, in our opinion reasonable progress was demonstrated in implementing agreed management actions. Please note our follow up review has only considered actions that the Force had determined as closed, up to and including the 29 January 2025.						

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Complaints	Draft report issued 02 September 2025					Q2 2025	-
Firearms Licensing	Draft report issued 05 August 2025					Q3 2025	-
Key Financial Controls	Due to commence September 2025 To be rescheduled following impact of HMICFRS inspection					Q2 2025	-
Commissioning	In Progress					Q2 2025	-
Seized Exhibits	Planned September 2025					Q3 2025	-
Police and Crime Plan	Planned January 2026					Q4 2025	-
Freedom of Information Requests	Planned October 2025					Q3 2025	-
Crime Data Integrity	Planned September 2025					Q3 2025	-
Follow Up Visits	Visit 1 was due to commence August 2025 To be rescheduled following impact of HMICFRS inspection					Q2 2025	

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Complaints, Firearms Licensing	Complaints was originally due to be completed in April 2025, but at request of management and with agreement, we conducted this over the course of a number of weeks through Q1 and Q2. As such it was issued in draft ahead of the JIAC, but not finalised. Firearms Licensing was commenced earlier, in place of Complaints, and issued in draft on 5 August 2025. However, due to the impact of an upcoming HMICFRS inspection, and multiple requests for data and information, priority has been focused on preparedness for that. As such, the draft was not agreed at the point of the papers deadline.
2	Follow Up Visit 1, Key Financial Controls	These audits were scheduled for 25 August and 1 September 2025 commencement respectively. Due to the inspection as detailed above, alongside shorter lead times for the audits impacted by annual leave, these reviews will be rescheduled to later this calendar year.

Head of Internal Audit Opinion 2025/26

The committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinion. We have issued two draft reports to date, so do not have any concerns to highlight at this stage regarding final opinions from our internal audit reports.

Other assurance activity

Since the last JIAC meeting, we have issued the following briefing:

- Emergency Services News Briefing (August 2025)

APPENDIX C: KEY PERFORMANCE INDICATORS – 2025/26 INTERNAL AUDIT PLAN

	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes	Firearms Licensing was commenced earlier with prior agreement from management, to accommodate for a later Complaints audit start date.	Conformance with the Global Internal Audit Standards in the UK Public Sector	Yes		
Draft reports issued within 10 days of debrief meeting	10	N/A		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	No	
Management responses received within 10 days of draft report	10 days	N/A		Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 days	N/A		Response for emergencies and potential fraud	1 working day	N/A	

Notes

This takes into account changes agreed by management and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

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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 York and North Yorkshire Combined Authority - Police, 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.

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