



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Internal Audit Progress Report

4 December 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.



Final Reports - We have one final report since the last meeting as part of the 2025/26 internal audit plan:

- Firearms Licensing

Draft Reports – We have also issued two reports in draft, which require final sign off by the DCC and these will be presented to the next meeting:

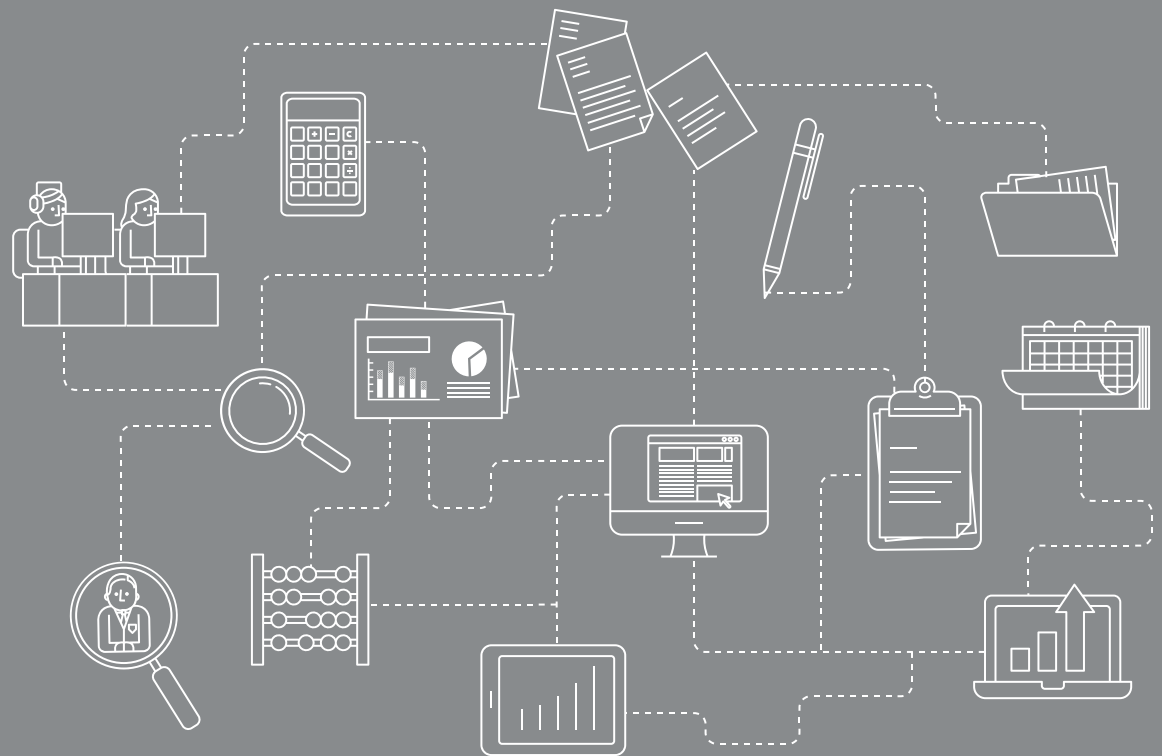
- Complaints;
- Commissioning [\[To note\]](#)

In Progress – There are a further three audits in progress. [\[To note\]](#)

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

Final Reports

01



1 FINAL REPORTS 2025/26 INTERNAL AUDIT PLAN

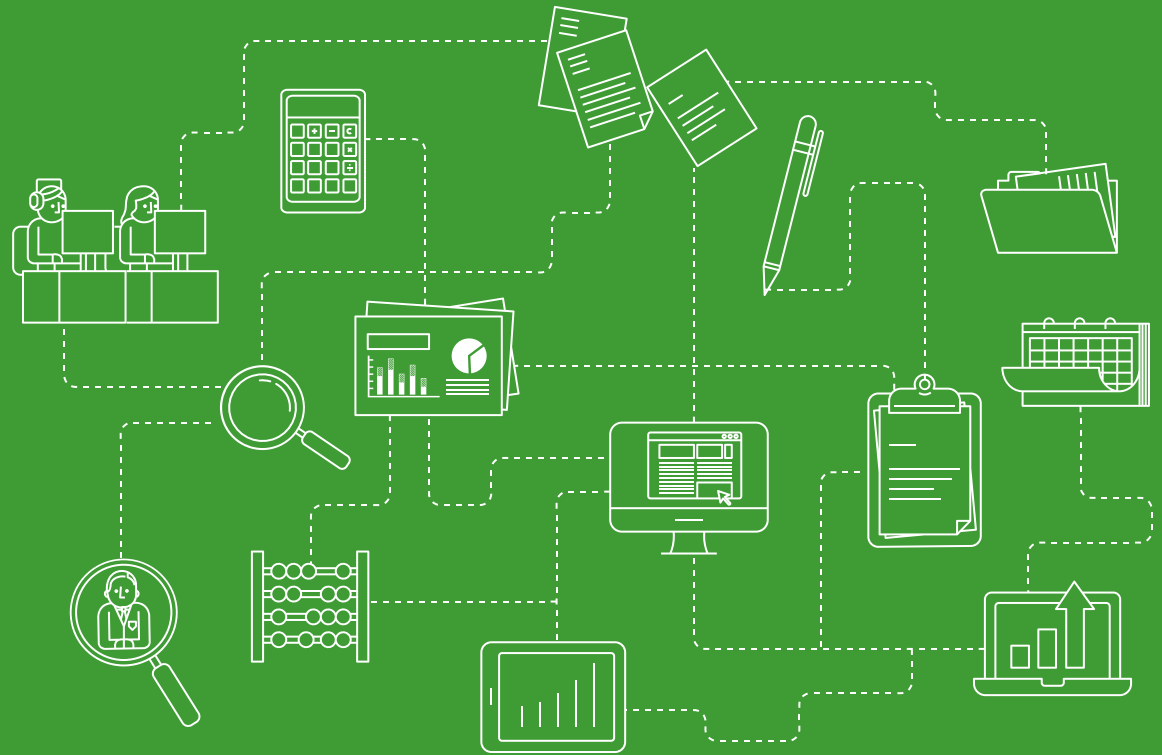
1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
Firearms Licensing We have verified through testing that the Firearms Licensing and Explosives Team had well designed and effective controls and processes in place to ensure adequate suitability checks are carried out to support firearms licensing applications in compliance with the guidance issued by the College of Policing and the Home Office Statutory Guidance. We noted that the Force had undertaken a review between current processes and procedures against the latest guidance and where gaps were noted action is in progress to resolve these. However, we have identified some areas for improvement resulting in two low priority actions.	Substantial Assurance	0	2	0	0

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 7/11/25	0	3	3	0	September 2025	
Commissioning	Draft Report – 2/9/25, revised draft 17/11/25	0	3	3	0	December 2025	
Firearms Licensing	Substantial Assurance [●]	0	2	0	0	December 2025	December 2025
Key Financial Controls - Payroll	January 2026*					Was September 2025 now March 2026	-
Freedom of Information Requests	January 2026*					Was December 2025 now March 2026	-
Crime Data Integrity	Proposed deferred to 2026/27*					June 2026	-
Seized Exhibits	February 2026*					Was December 2025 now March 2026	-
Police and Crime Plan	January 2026					March 2026	-
Follow Up Visits	Fieldwork complete*					March 2026	

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes), and one audit has been requested to defer to 2026/27.

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan previously reported (1 and 2) and new changes since the last meeting (3 and 4):

Note	Auditable area	Reason for change
1	Complaints	Complaints was due to be completed in April 2025, but at request of management this was conducted during Q1 and Q2. As such it was issued in draft ahead of the JIAC, but not finalised.
	Firearms Licensing	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, it was agreed this would not be available in final in line with the original timeline.
2	Follow Up Visit 1, Key Financial Controls	These audits were scheduled for 25 August and 1 September 2025 commencement. Due to the HMICFRS inspection detailed above, alongside shorter lead times for the audits impacted by annual leave, these reviews are being rescheduled for later this calendar year.
3	Payroll	As a result of HMICFRS inspection, which needed to be prioritised by management, the audit areas (left) have been disrupted.
	Freedom of Information Requests	
	Seized Exhibits	We have concluded fieldwork for the Follow Up Visit 1 and have commenced planning on the Payroll and Freedom of Information reviews.
	Follow Up Visit 1	As the audit leads related to Seized Exhibits are still impacted, planning will commence for this in quarter 4.
4	Crime Data Integrity	Due to the HMICFRS inspection which will be looking at crime data integrity within the scope, we are in discussion with management around refocusing the budget allocation to a new area. The Committee will be updated on the outcomes of these discussions.

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 no negative opinions to date.

Other assurance activity

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

- Emergency services - benchmarking of internal audit findings 2024/25
- Emergency Services News Briefing – November 2025
- RSM Emerging Risks
- Failure To Prevent Fraud

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		Conformance with the Global Internal Audit Standards in the UK Public Sector	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10	16 days	*impacted by annual leave	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 days	30 days		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	1 day		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.

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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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