



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Internal Audit Progress Report

24 March 2026

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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 issued five final reports since the last meeting as part of the 2025/26 internal audit plan:

- Complaints;
- Commissioning;
- Key Financial Controls – Payroll;
- Freedom of Information Requests; and
- Follow Up

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. [\[To note\]](#)

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
Complaints					
<p>We found that the complaints process across both organisations had a long standing issue with backlogs in dealing with complaints. These backlogs impacted the time taken to assess and log complaints, make contact with complainants with further impact on the time to resolve the complaint and report an outcome. We found some of those issues remained from the results of our sample testing, although we recognised backlogs had been reducing, and to assist continuing reductions the resources and team structures were reviewing changes implemented at the time of this audit. However we have also agreed actions in the areas of performance management and the propagation of lessons learnt to increase the effectiveness across these systems.</p>	Reasonable Assurance	0	3	3	0
Commissioning					
<p>Our audit identified that a clear strategy was in place to manage commissioned services, and this aligned with the Police and Crime Plan. A clear and consistent process for identifying and selecting providers for commissioned services was undertaken, and we confirmed that contracts were in place in all instances. Monitoring the performance of each commissioned service is undertaken by the Commissioning and Partnership Managers, with reporting in place to highlight any performance concerns or issues.</p> <p>However, we did identify some areas for improvement, including the lack of a commissioning policy documenting the process for managing services, a list of commissioned services is in place but was incomplete, and the process for ongoing due diligence was unclear and does not appear to have been completed for most of our samples.</p>	Reasonable Assurance	0	3	3	0
Key Financial Controls – Payroll					
<p>Our audit concluded that the Force has well designed and generally effective key financial controls in place over payroll.</p> <p>However, we identified a small number of areas where control effectiveness could be further strengthened. Specifically, the new starter and leaver guidance was last reviewed in February 2023, despite the Force's stated intention to review these procedures at least every two years.</p>	Reasonable Assurance	0	1	0	0

Assignment	Opinion issued		Actions agreed		
<p>As a result of our review, one low priority management action has been agreed to address these findings.</p> <p>While only one low priority action has been agreed as part of this report, we identified two further areas where there is current risk exposure, around amendments and exception reporting. At this stage, we were advised that there is no appetite by management to implement further controls due to resource constraints and prioritisation of other risk areas. However, these still represent areas of risk that have impacted on our assurance opinion.</p>					
<p>Freedom of Information (Fol) Requests</p>					
<p>There are a number of controls in place in relation to the Fol process to ensure they are recorded on the log on receipt, assigned to a specific officer and responded to. However our testing identified that there are occasions for both Fol requests and Internal reviews where the 20 working day requirement had not been met. This was due to both a lack of resource within the CDU to chase and review the cases but there were also delays from the business areas to supply the required information. As a result of the review we agreed two medium and one low priority actions with management. The medium priority actions are in relation to implementing ways to ensure the 20 day deadline is met for both Fol requests and internal reviews.</p>	<p>Reasonable Assurance</p>	<p>0</p>	<p>1</p>	<p>2</p>	<p>0</p>
<p>Follow Up</p>					
<p>At the point of our fieldwork commencing, we noted that the Force had 42 actions, 31 medium and 11 high actions, marked as closed. At the conclusion of our fieldwork, we received sufficient evidence to conclude that 18 medium and six high actions were implemented or superseded.</p> <p>Taking account of the actions reviewed by RSM and in line with our definitions set out in Appendix A, in our opinion York and North Yorkshire Combined Authority - Police has demonstrated good progress in implementing the 24 agreed management actions.</p>	<p>Good Progress</p>	<p>0</p>	<p>0</p>	<p>0</p>	<p>0</p>
<p>There are 17 actions marked as closed by the Force that will be considered as part of additional follow up work now underway. The final action has received an extended implementation date to June 2026.</p>					

Appendices

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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	Reasonable Assurance [●]	0	3	3	0	September 2025	March 2026
Commissioning	Reasonable Assurance [●]	0	3	3	0	December 2025	March 2026
Firearms Licensing	Substantial Assurance [●]	0	2	0	0	December 2025	December 2025
Key Financial Controls - Payroll	Reasonable Assurance [●]	0	1	0	0	September 2025	March 2026
Freedom of Information Requests	Reasonable Assurance [●]	0	1	2	0	December 2025	March 2026
Crime Data Integrity	Proposed deferred to 2026/27*					June 2026	-
Seized Exhibits	Fieldwork Completed					December 2025 June 2026*	-
Police and Crime Plan	Fieldwork Completed					June 2026	-
Follow Up Visit 1	Good Progress	0	0	0	0	March 2026	March 2026
Follow Up Visit 2	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. See Appendix B for further details.

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan previously reported (1 to 4) and new changes since the last meeting (5):

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, Freedom of Information Requests, Seized Exhibits and Follow Up	As a result of HMICFRS inspection, which needed to be prioritised by management, the audit areas (left) have been disrupted. We have concluded fieldwork for the Follow Up Visit 1 and have commenced planning on the Payroll and Freedom of Information reviews. 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.
5	Follow Up	Additional budget has been agreed to cover the remaining actions marked as implemented by the Force, recognising the significance on this area to inform the annual head of internal audit opinion. We will undertake two separate follow up reviews, the second commencing in March 2026.
6	Police and Crime Plan	This audit was scheduled for January 2026 but due to staff availability, was scoped and agreed to commence in February 2026. This audit is now underway and will be reported to the June 2026 meeting.

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:

- Employment Rights Bill Timeline
- Emergency Services News Briefing – February 2026

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	13 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	24 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.

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.

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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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