



## YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Follow Up of Previous Internal Audit Management Actions

FINAL Internal Audit Report: 6.25/26

16 March 2026

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# AUDIT OUTCOME OVERVIEW

The overview of our findings is detailed below.

**Background:** We have undertaken a review to follow up progress made to implement a sample of 24 (or the 42) previously agreed management actions from the following audits:

- Purchasing Process Review 12.22/23
- Seized Exhibits: Firearms and Bladed Articles 2.23/24
- Follow Up of Previous Internal Audit Management Actions 3.23/24
- Key Financial Controls: Accounts Receivable 7.23/24
- Recommendation Tracking 9.23/24
- Follow Up of Previous Internal Audit Management Actions Visit 2 10.23/24
- Follow Up of Previous Internal Audit Management Actions: Visit 1 2.24/25
- Police Officer Overtime 3.24/25
- Domestic Abuse 4.24/25
- Collaborations 5.24/25
- Data Quality 6.24/25
- Cyber Risk Management 8.24/25

The management actions considered in this review comprised six high and 18 medium priority management actions. Prior to commencing the audit, management had formally signed off 41 of the 42 actions and confirmed via the tracker that they had been implemented. In the one instance where the action was not signed off, an internal extension had been agreed for 31 July 2026 relating to a medium action on the HR: Recruitment and Selection (8.23/24) audit. Given that all actions were either medium or high priority, that they related to a number of prior year negative opinion reviews, we undertook testing on all of these. Given the budget available and complexity of some of the actions, and the information made available during the audit, we were only able to follow up 24 actions at the time of this review.

**Conclusion:** 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of our fieldwork, we received sufficient evidence to conclude that 18 medium and six high actions were implemented or superseded.

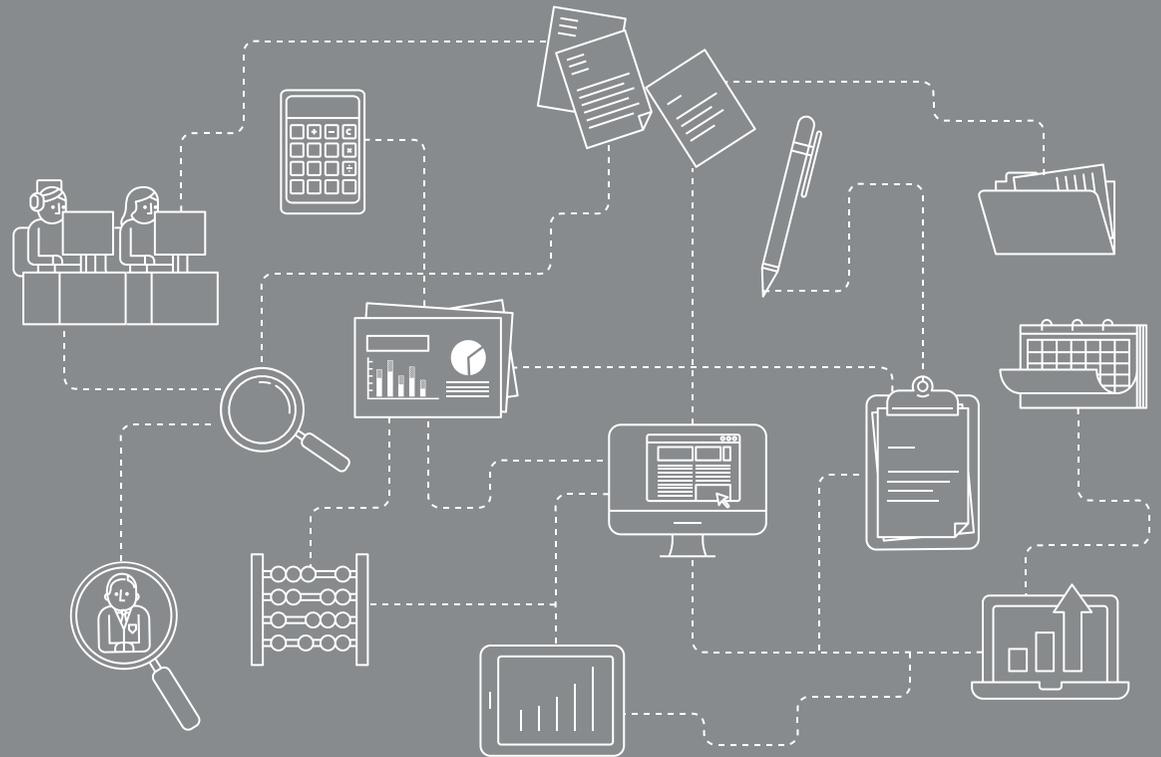
In the case of the remaining actions, there may have been further evidence which was not provided to us during the fieldwork to demonstrate they were implemented. As such, while these actions have been marked as closed by the organisation, RSM has not confirmed within the follow up budget available if all of these additional 18 actions have been fully implemented. We are in discussions with management about if additional budget will be made available to follow up the remaining 18 actions.

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. This is caveated that our progress opinion does not extend to 18 remaining actions not covered.

Report	Number of actions agreed	Implemented	Implementation ongoing	Not implemented	Superseded / no longer applicable	Not commented in this report
Freedom of Information 3.21/22	1	1	0	0	0	0
Purchasing Process Review 12.22/23	3	0	0	0	1	2
Seized Exhibits: Firearms and Bladed Articles 2.23/24	3	0	0	0	0	3
Follow Up - Previous IA Actions 3.23/24	5	1	0	0	0	4
Key Financial Controls: Accounts Receivable 7.23/24	1	0	0	0	0	1
Recommendation Tracking 9.23/24	4	4	0	0	0	0
Follow Up - Previous IA Actions Visit 2 10.23/24	3	2	0	0	0	1
Follow Up - Previous IA Actions: Visit 1 2.24/25	2	2	0	0	0	0
Police Officer Overtime 3.24/25	1	1	0	0	0	0
Domestic Abuse 4.24/25	8	7	0	0	1	0
Collaborations 5.24/25	3	3	0	0	0	0
Data Quality 6.24/25	3	1	0	0	0	2
Cyber Risk Management 8.24/25	5	0	0	0	0	5
<b>Total</b>	<b>42 (100%)</b>	<b>22 (52%)</b>	<b>0 (0%)</b>	<b>0 (0%)</b>	<b>2 (5%)</b>	<b>18 (43%)</b>

# Summary of action status

01



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## SUMMARY OF ACTION STATUS

The action priorities are defined as:

**High**

Immediate management attention is necessary.

**Medium**

Timely management attention is necessary.

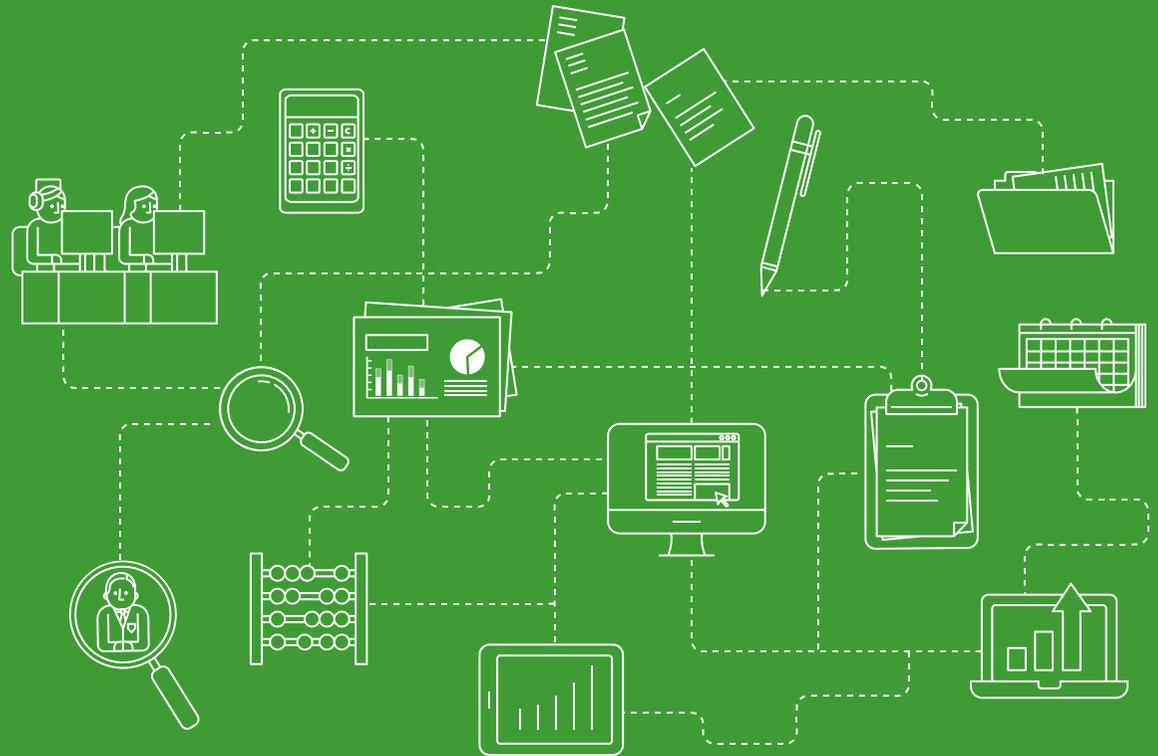
**Low**

There is scope for enhancing control or improving efficiency.

As per the conclusion, all actions considered have been marked as implemented or superseded and no further actions have been agreed.

# Detailed Findings and Actions

# 02



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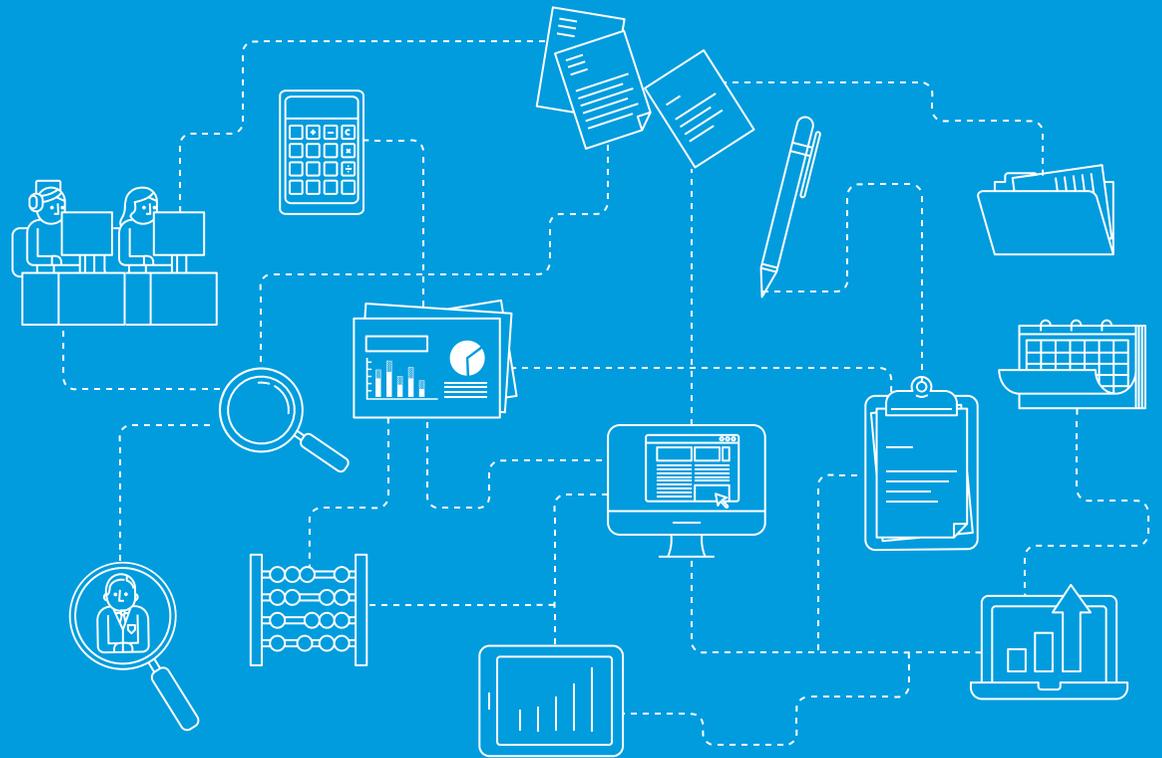
## FINDINGS AND MANAGEMENT ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

As per the conclusion, all actions considered have been marked as implemented or superseded and no further actions have been agreed.

# Appendices

# 03



## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

## APPENDIX B: ACTIONS COMPLETED OR NO LONGER NEEDED

From the testing conducted during this review we have found the following actions to have been fully implemented, or superseded.

Assignment title	Management actions
Freedom of Information 3.21/22	Status: <b>Implemented</b> The CDU will attempt to reduce the Freedom of Information request backlog in order to ensure the compliance rate is appropriate as per ICO guidelines. Priority: <b>High</b>
Purchasing Process Review 12.22/23	Status: <b>No Longer Applicable</b> A member of the Purchasing Team will be provided with access to the Tranman system to allow visibility of ordering within the system and ensure adequate checks are carried out on purchasing as with the iProc system. Priority: <b>Medium</b>
Follow Up of Previous Internal Audit Management Actions 3.23/24	Status: <b>Implemented</b> The Fleet and Logistics Team will ensure that all delivery notes and related delivery information are appropriately stored to evidence the correct receipt of vehicle orders with evidence provided to the Purchase to Pay Team enabling invoice processing. The purchase to pay team (P2P) will not process fleet invoices unless appropriate evidence of goods received is available on file. Priority: <b>Medium</b>
	Status: <b>Implemented</b> The Force will develop an overarching framework which sets out the identification, monitoring, and reporting of HMICFRS recommendations, AFIs, or causes of concern. Priority: <b>Medium</b>
	Status: <b>Implemented</b> Following the implementation of the HMICFRS Framework, adherence to the revised governance structure will be documented to ensure oversight at a Chief Officer Team level. Progress against actions resulting from HMICFRS recommendations and AFIs will be thoroughly tracked and reported. Priority: <b>Medium</b>
Recommendation Tracking 9.23/24	Status: <b>Implemented</b> A consistent review programme will be developed to ensure leads and delivery managers provide updates on the status of their actions on a regular basis and comply with action due dates. Arrangements will be explored to allow the Inspection and Assurance Team to chase for progress updates from action leads and delivery managers. Where no response is received, this will be escalated to the respective portfolio meetings. Priority: <b>Medium</b>
	Status: <b>Implemented</b> The Force will ensure all proposed recommendations for closure are consistently reviewed at the HMICFRS Thematic Portfolio meeting to ensure there is sufficient evidence retained on file to confirm the recommendation is implemented and can be closed. Evidence of approval from the HMICFRS Portfolio meeting, Head of Function and ACC/ACO or DCC will be retained to confirm closure. Priority: <b>Medium</b>
	Status: <b>Implemented</b>

Assignment title	Management actions
Follow Up of Previous Internal Audit Management Actions Visit 2 10.23/24	<p>The Fleet and Logistics Team will ensure that all supporting documentation for vehicle disposals are retained centrally on file. The Tranman system will be updated to fully record the details of the disposed vehicles, including date of disposal and sale price.            Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The Force will assess the risk associated with not completing a review of Niche records pertaining to intimate searches and samples, which will be considered at an appropriate authority level. The Force should consider how to monitor compliance with custody record requirements pertaining to intimate searches and samples, with a focus on ensuring Home Office statistics can be accurately reported.            Priority: <b>Medium</b></p>
Follow Up of Previous Internal Audit Management Actions: Visit 1 2.24/25	<p>Status: <b>Implemented</b></p> <p>Dip sampling checks will be revised to include review completion, recording and timeliness, ensuring reviews are being carried out in line with PACE. Action will be taken to address any areas of non-compliance.            Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The Force will review how it monitors and manages the completion of internal reviews to support compliance with the 20 working-day timescales. It will also consider how it builds into the process communication with requestors of internal reviews should any delays occur, whilst balancing resource constraints within the team.            Priority: <b>Medium</b></p>
Police Officer Overtime 3.24/25	<p>Status: <b>Implemented</b></p> <p>The Force will issue regular communications via The Source to remind officers and staff to submit overtime claims in a timely manner.            Priority: <b>Medium</b></p>
Domestic Abuse 4.24/25	<p>Status: <b>Implemented</b></p> <p>The Force will consider whether a new qualifier should be created for incidents that fulfil all domestic abuse criteria other than the age of the suspect or victim. This will ensure that support from the appropriate agencies can be identified and provided to the victim.            Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The Force Control Room will be reminded that checks on individuals to identify whether they have any flags or warning markers must be documented on the incident log. If this is not possible, rationale must be recorded to outline why a check has not been documented            Priority: <b>Medium</b></p>
	<p>Status: <b>Implemented</b></p> <p>Officers will be reminded that PPNs must be completed before the end of their shift, and this includes fully completing the voice of the child section when a child is present and completing the DASH assessment. To support this, checks will be undertaken by Sergeants to confirm compliance.            Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>Officers will be reminded that if an arrest is not made appropriate rationale should be recorded. Consideration will be made as to whether a template could be created within Niche to formally document this information. This will be checked during regular audits to identify compliance.            Priority: <b>High</b></p>
	<p>Status: <b>Implemented</b></p> <p>The Force will identify how best to ensure Supervisors are recording whether a DVPN is considered the rationale.</p>

Assignment title	Management actions
	<p>Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Superseded</b></p> <p>Officers will be reminded that body worn footage must be attached to Niche records. To support this, sample testing will be undertaken internally and any instances of non-compliance flagged to the appropriate individuals. A root-cause analysis will also be completed to identify why footage is missing and not attached to Niche records. Alongside this, a review of relevant Force policies and procedures (such as the domestic abuse procedure) will be undertaken to ensure they clearly state that evidence must be attached to Niche occurrences</p>
	<p>Priority: <b>High</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The Force will perform a full process review into Clare's Law cases from initial application through to disclosure to identify blockages and challenges. Where required remedial action will be taken and full process notes will be developed.</p>
	<p>Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>A process will be established to ensure timescales for all Child Sex Offender Disclosure Scheme (CSODS) applications are monitored and exceptions identified and resolved.</p>
	<p>Priority: <b>High</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The new collaboration review process will be implemented and reviews undertaken for all current collaboration agreements, ensuring a consistent approach is adopted for reviewing collaborations. This will consider internal performance, and whether the collaboration provides value for money and aligns to the original business case objectives.</p>
Collaborations 5.24/25	<p>Priority: <b>Medium</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>All assigned owners for each collaboration will be identified and documented. In particular, an internal review will be undertaken to confirm ownership of the UWSMU collaboration. Regular meetings internally with these individuals will be undertaken to ensure they are fully aware of their responsibilities and the process for escalating any concerns.</p>
	<p>Priority: <b>High</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>For the ROCU, CCRU, UWSMU and RSSS collaborations, work will be undertaken to evaluate the governance structures in place used to assess performance and establish defined mechanisms to address any concerns. A record of the governance structure and defined mechanisms will be formally recorded and maintained by the Strategy and Governance Lead in order to ensure continuity.</p>
Data Quality 6.24/25	<p>Priority: <b>High</b></p> <hr/> <p>Status: <b>Implemented</b></p> <p>The Force's approach to training with respect to data quality will be reviewed with consideration as to whether this would be beneficial and assist with the embedding of data quality across the Force.</p>
	<p>Priority: <b>Medium</b></p>

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<b>Debrief held</b>	2 March 2026
<b>Draft report issued</b>	5 March 2026
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<b>Final report issued</b>	16 March 2026

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