



## YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE Internal Audit Strategy 2021/22 - 2027/28 (including the Internal Audit Plan 2026/27)

Presented at the Joint Independent Audit Committee meeting of: 24 March 2026

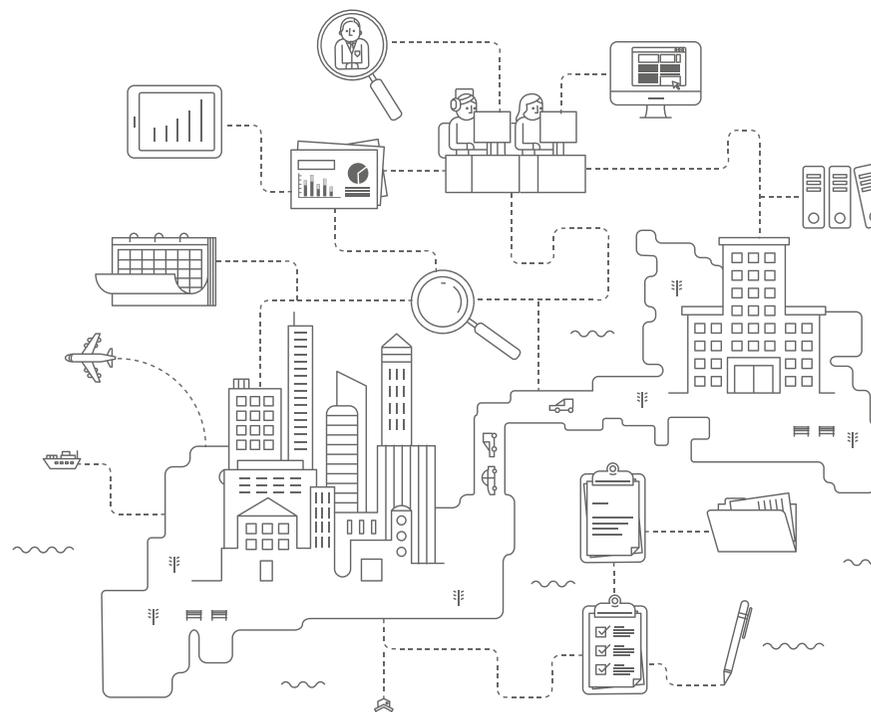
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## EXECUTIVE SUMMARY

**Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profiles and assurance frameworks as well as other, factors affecting York and North Yorkshire Combined Authority - Police in the year ahead, including changes within the sector.**

Our Internal Audit Plan for York and North Yorkshire Combined Authority - Police is presented for approval by the Joint Independent Audit Committee at this meeting. The Committee are asked to approve the Internal Audit Plan and associated Internal Audit Charter. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs.

The key points to note from our plan are:



Your core team are Dan Harris (Partner) and Matthew Stacey (Managing Consultant) who are supported by specialists, as required. We will be using data analytics and our policing specialist for some of the audits.



We have agreed delivery of 9 audit areas, including a follow up review during 2026/27. We will also attend JIAC meetings, liaise with External Audit and other assurance providers, hold meetings with Management, carry out annual planning meetings and a formal mid-year review and produce the annual report and opinions.

The 9 audit areas are set out in Section 1.1 below.



Flexible and agile approach to deliver in order to respond to your needs.



Internal Audit Charter, at Section 3.2.

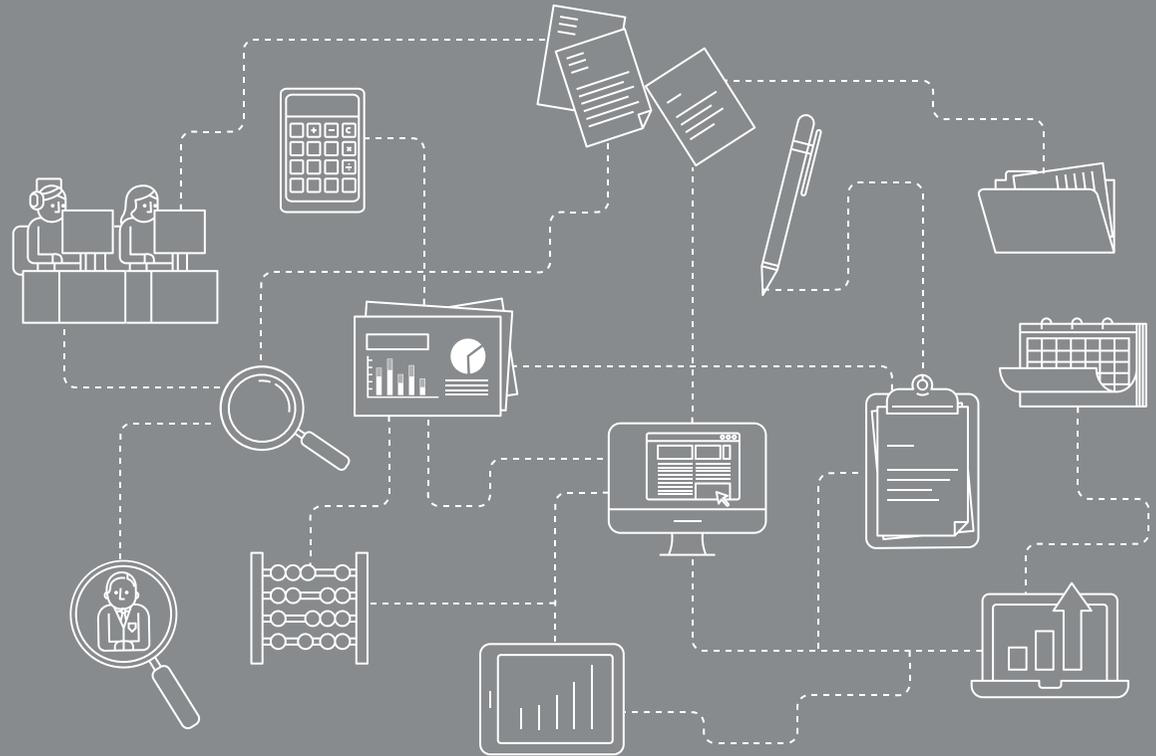
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**‘RSM generally conforms to the requirements of the IIA Standards’ and RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics’.**

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# Annual Internal Audit Plan and Methodology

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## 1.1 INTERNAL AUDIT PLAN 2026/27

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2026/27. The table details the strategic risks which have focused our internal audit coverage. This review of your risks allows us to ensure that the proposed plan aligns with the organisation's assurance needs for the forthcoming and future years. Please note the suggested areas for coverage below in 2026/27 have been prioritised following meetings with the respective CFO's and following further prioritisation at the Force Risk, Assurance and Improvement Board, which was chaired by the Chief Constable.

	Days	(Provision) start timings	Proposed JIAC
<b>Strategic Risk Areas</b>			
<p><b>Use of Artificial Intelligence (Governance)</b></p> <p>An advisory review to assess how the organisation governs, controls and monitors its use of Artificial Intelligence (AI). This includes evaluating the guardrails in place to manage AI-related risks, the clarity of roles and accountability, and how AI tools and use cases are identified, approved and recorded (e.g. through an AI register).</p> <p>We will examine policies, processes and oversight mechanisms to determine whether AI is being used safely, ethically and in line with regulatory expectations. The focus is on how the organisation manages the risks associated with AI adoption, such as data privacy, third-party AI services and staff use of generative AI, ensuring that AI supports business objectives without introducing unmanaged risk.</p> <p><a href="#">Risk: PRR Misinformation &amp; Disinformation: Impact &amp; Influence on Policing</a></p>	12	W/c 13 July 2026	September 2026
<p><b>Key Financial Controls</b></p> <p>The review will focus on the organisation's core financial systems and controls. The exact area(s) of the review will be agreed with management during the course of the year.</p> <p><a href="#">Risk: 7581: Failure to ensure effective financial control and financial planning processes</a></p>	15	W/c 6 July 2026	September 2026
<p><b>Risk Management</b></p> <p>A review to consider the governance of risk management which may include how mitigations are managed in respect to business interruption and recovery.</p> <p><a href="#">Risk: 8004: Partial or Total Loss of IT Service Provision which impacts on service to the public</a></p>	13	W/c 4 May 2026	September 2026
<b>Core Assurance</b>			
<p><b>Victims' Code</b></p> <p>We will review compliance against the victim's code and will review the recording of key and significant events in the victims journey. In our sample testing, we will also review the quality of data recorded and how that data is used to monitor performance.</p>	14	W/c 19 October 2026	March 2027

	Days	(Provision) start timings	Proposed JIAC
<p><b>Estates</b></p> <p>An operational review to ensure that adequate programmes are in place for the maintenance and upkeep of the organisation's buildings. This will consider arrangements in place for prioritising works and managing budgets, with a full scope agreed with management.</p>	12	W/c 11 January 2027	December 2026
<p><b>Fleet Management</b></p> <p>Review of arrangements in place to manage the fleet including completion of servicing and maintenance, and the vehicle replacement schedule. We will review the Fleet Management Strategy and how the organisation ensures it is operating efficiently and that it is making maximum use of its assets.</p>	15	W/c 10 August 2026	December 2026
<p><b>Crime Data Recording</b></p> <p>The Force have a crime recording process which is logged through a crime register. This undergoes internal validation to confirm the accuracy of the data maintained. Our review will consider the effectiveness of this internal validation to ensure the integrity and completeness of crime data being held and used to support the Force in the discharging of its duties.</p>	14	W/c 8 June 2026	September 2026
<p><b>Digital Forensic Unit (DFU)</b></p> <p>The detailed scope will be agreed with management, however areas to be considered will be outside there areas covered by ISO accreditation and where the Force will receive alternative assurance.</p>	15	W/c 23 November 2026	March 2027
<b>Other Internal Audit Activity</b>			
<p><b>Follow Up of Previous Internal Audit Management Actions (x2 visits)</b></p> <p>To meet internal auditing standards, and to provide assurance on action taken to address management actions previously agreed with management.</p>	14	W/c 14 September 2026 W/c 8 March 2027	December 2026 June 2027
<p><b>Management</b></p> <p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual planning;</li> <li>• Preparation for, and attendance at, the Joint Independent Audit Committee;</li> <li>• Regular liaison and progress updates;</li> <li>• Liaison with external audit and other assurance providers; and</li> <li>• Preparation of the annual opinions.</li> </ul>	15	Ongoing	Ongoing

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A detailed planning process will be completed for each review, and the final scope will be documented in an Assignment Planning Sheet. This will be issued to the key stakeholders for each review.

### **Working with other assurance providers**

The Joint Independent Audit Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

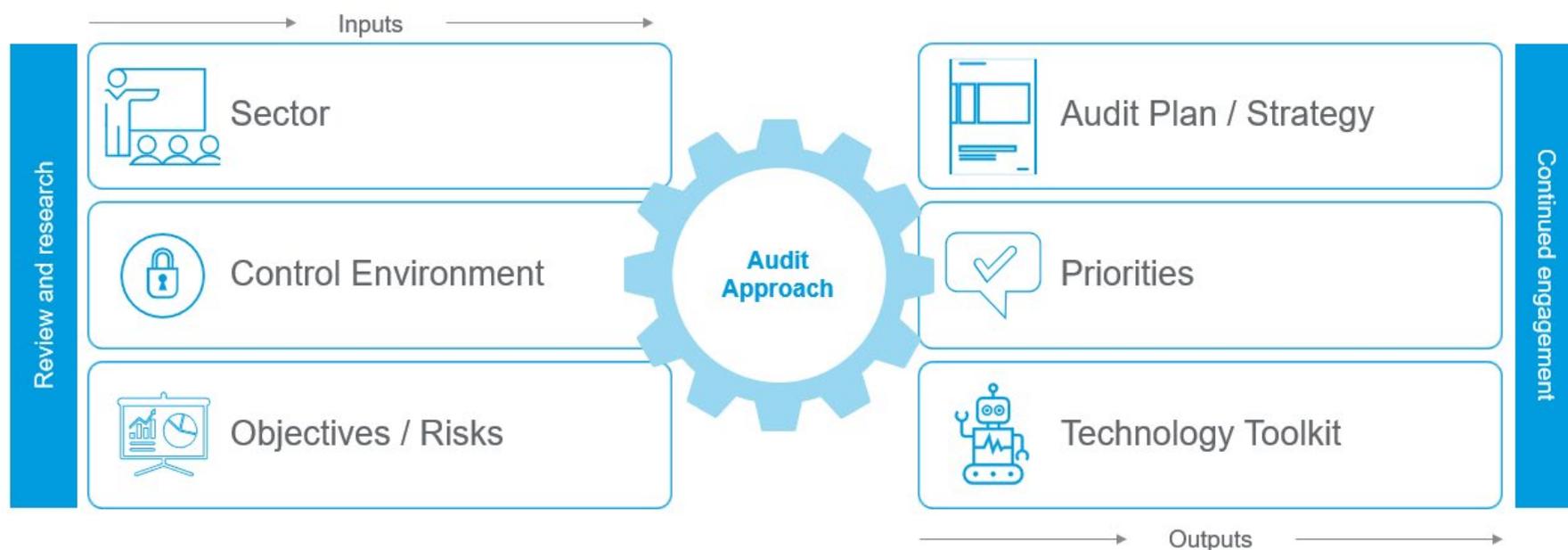
## 1.2 INTERNAL AUDIT METHODOLOGY

Our approach to developing your internal audit plan is based on analysing your organisational objectives, risk profile and assurance framework as well as other factors affecting York and North Yorkshire Combined Authority - Police in the year ahead, including changes within the sector. We also discuss audit priorities and coverage with management and the Joint Independent Audit Committee.

### Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers / assurance framework to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the Joint Independent Audit Committee to develop your annual audit plan and high-level strategic plan (See Section 2.1 and 3.2).

**Figure A:** Audit considerations when developing the Internal Audit Strategy.





## 2.1 INTERNAL AUDIT STRATEGY 2021/22 – 2027/28

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1.1 above, as well as our own view of the risks facing the sector as a whole.

Audit Area	Strategic Risk	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Complaints	9236					Reasonable		
Firearms Licensing	8651		Reasonable	*		Substantial		
Key Financial Controls	7581				Reasonable	✓		
Commissioning						Reasonable		✓
Seized Exhibits		Minimal		Minimal*	*	✓		
Police and Crime Plan						✓		
Freedom of Information Requests	6645	Partial		Partial	*	✓		
Crime Data Integrity							✓	
Bail Management								✓
Performance Management								✓
Victims' Code							✓	
Estates							✓	
Integrated Offender Management								✓
Transparency: Specified Information Order								✓
Financial Planning	7581	Substantial			Substantial			

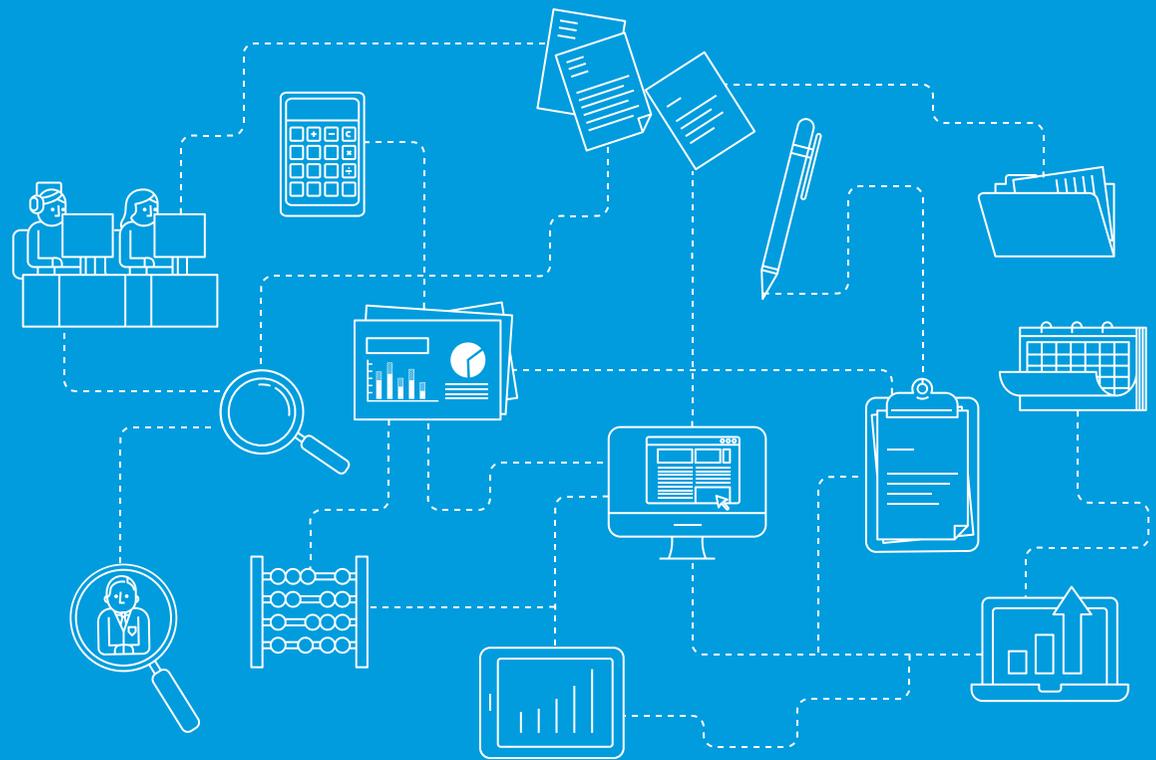
Audit Area	Strategic Risk	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Overtime	7581				Partial	*		
Domestic Abuse					Partial	*		
Ethical Standards					Reasonable			
IT Audit Coverage (including Cyber)	9691 & 8004	Reasonable (Cyber Risk Management)		Partial (IT Asset Lifecycle Management)	Reasonable (Cyber Risk Management)			
Data Quality	8004				Minimal	*		✓
Key Financial Controls	7581		Partial (Accounts Payable)*	Reasonable (Accounts Receivable)	Reasonable Purchase Cards		✓	✓
Health and Safety: Employer				Reasonable			✓	
HMICFRS: Recommendation Tracking				Reasonable				
Equality and Diversity				Substantial				✓
HR: Recruitment and Selection	8628 & 8584			Substantial				
HR: Restrictive Duties			Substantial					
Human Resources								✓
Workforce Planning		Reasonable						✓
Fleet Management	9171		Minimal	*			✓	
Custody Detention Review			Partial	*				✓

Audit Area	Strategic Risk	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Payroll	7581		Partial	*				
Purchasing Process Review	7581		Advisory					
Collaborations	7573		Partial	*	Partial	*		
Vetting			Reasonable					
Risk Management			Reasonable				✓	
Capital Investment Programme	7581	Partial		*				✓
Estates – Covid-19 Response		Substantial						
Benefits Realisation		Substantial						
Communication		Reasonable						
General Data Protection Regulation	8004	Advisory	*					✓
CIPFA Code of Practice – Financial Management	7581	Advisory	*		Reasonable			
Use of Artificial Intelligence							✓	
Firearms and Tasers								✓

\*subject to follow up coverage where negative assurance opinion issued.

# Your Internal Audit Service and Internal Audit Charter

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## 3.1 YOUR INTERNAL AUDIT SERVICE

### Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS) and the Global Internal Audit Standards. Our next external quality assessment (EQA) will take place in 2026.

Under PSIAS, internal audit services are required to have an EQA every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms\*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

\* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

## 3.2 INTERNAL AUDIT CHARTER

### Need for the charter

This charter establishes the purpose, mandate, authority, role and responsibilities for the internal audit service for York and North Yorkshire Combined Authority - Police. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements.

Approval of the charter is the responsibility of the Joint Independent Audit Committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP ('RSM').

### Purpose

The purpose of the internal audit function is to strengthen York and North Yorkshire Combined Authority - Police's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

### Mandate

#### Authority

In approving this Charter, York and North Yorkshire Combined Authority - Police grants RSM the mandate to provide the board and senior management with objective assurance, advice, insight and foresight.

The internal audit team is authorised by the board to:

- Have full and unrestricted access to all functions, records, data, information, property and personnel which it considers necessary to fulfil its role.
- Have full and free access to the Board.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- 
- Perform any operational duties associated with the organisation.
  - Initiate or approve accounting transactions on behalf of the organisation.
  - Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

### Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief constable and Deputy Mayor, with further reporting lines to the Chief Finance Officers.

Through this charter, RSM confirms the organisational independence of internal audit annually. Should any changes in governance structure arise during the year, limiting independence, this will be brought to attention and the safeguards put in place communicated.

Circumstances may justify a follow-up discussion between the head of internal audit, board, and senior management on the internal audit mandate or other aspects of the charter. Such circumstances may include but are not limited to:

- A significant change in the Global Internal Audit Standards.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the head of internal audit, board, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Your head of internal audit Dan Harris has been in place for ten years. The Internal Audit Code of Practice as published by the Chartered IIA suggests that this is brought to the attention of the Joint Independent Audit Committee to review and confirm your assessment on the independence of your internal audit services.

To assist the assessment; RSM is able to remain independent for the following reasons:

- As an outsourced provider of internal audit services to York and North Yorkshire Combined Authority - Police, independence is inherent in our delivery and audit methodology.
- Our internal auditors do not have any operational responsibilities across York and North Yorkshire Combined Authority - Police.
- No member of the audit team is employed by York and North Yorkshire Combined Authority - Police.
- The head of internal audit reports to the Chief Executive and Joint Independent Audit Committee Chair.

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- RSM methodology includes a second partner review (by another head of internal audit who does not work on York and North Yorkshire Combined Authority - Police of the annual plan, the year-end annual report and opinion.
  - The Internal Audit Charter details our role and responsibilities and the authority we have which enables us to undertake our internal audit service.

The head of internal audit has unrestricted access to the Chair of Joint Independent Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Internal audit conforms with the Global Internal Audit Standards which includes the principles and standards of ethics and professionalism. Internal auditors maintain an unbiased mental attitude. This allows auditors to perform engagements objectively, and without their judgment on audit matters impacted by others, either in fact or appearance.

Conflicts of interest may arise where RSM provides services other than internal audit to York and North Yorkshire Combined Authority - Police. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Board. The nature of the disclosure will depend upon the potential impairment, and it is important that our role does not appear to be compromised in reporting the matter to the Board. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Board oversight

In establishing the internal audit function, ensuring it is positioned independently and overseeing performance, the board will:

- Support and champion the mandate of internal audit, enabling it to fulfil its objectives, and working with senior management, enable unrestricted access to information and records.
- Discuss with the head of internal audit and senior management internal audit's authority, role, responsibilities, scope and types of services (assurance / advisory).
- Establish and protect the internal audit function's independence and ensure a direct reporting relationship, allowing the head of internal audit to discuss matters with the board without senior management present.
- Review, discuss other topics for inclusion, and approve annually the internal audit charter. This includes approving the mandate, the scope and internal audit services.
- Participate in discussions with the head of internal audit and senior management about the 'essential conditions' in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Review the internal audit charter annually with the head of internal audit to consider changes affecting the organisation, such as changes in the type, severity, and interdependencies of risks.
- Approve the risk-based internal audit plan.

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- Appoint and remove the internal audit function and approve our fee.
  - Collaborate with senior management to determine the competencies, experience and qualifications required of the head of internal audit.
  - Review internal audit performance and receive communications from the head of internal audit on performance relative to plan.
  - Discuss the quality assurance and improvement programme (QAIP) and review the QAIP annual briefing sharing themes and learning from reviews undertaken across our client base.
  - In collaboration with senior management, ensure internal audit has the resource to fulfil the mandate and internal audit plan. At least annually, discuss with the head of internal audit whether internal audit scope and resource is sufficient.

### Internal audit responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Board and senior management for review. The plan will be approved each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Board. The plan will be updated in response to organisational changes including risks, operations, programmes, systems and controls. All significant changes are communicated to the Board and senior management.
- Ensure the internal audit team consists of professional audit staff with the competencies, knowledge, skills, and experience to meet the requirements of the Global Internal Audit Standards and enable internal audit to fulfil its mandate.
- Establish a quality assurance and improvement programme to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives and improving the efficiency of governance, risk management and internal control processes.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Identify themes, trends and emerging issues that could impact the organisation and where appropriate communicate matters to the board and senior management.

- Communicate the impact of resource limitations on the internal audit plan to the board and senior management.
- Report regularly to the board to demonstrate the performance of the internal audit service.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the head of internal audit cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the board.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'board'.

- Internal audit – a department, division, team of consultant, or other practitioner(s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management team who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Audit committee - The highest-level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, 'board' may refer to a committee or another body to which the governing body has delegated certain functions (e.g. an Audit Committee).

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date.
- Key information such as the draft assignment planning sheet are issued by RSM to the key auditee six weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 15 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / client portal.
- Management responses to the draft report should be submitted to RSM.

- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Joint Independent Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Joint Independent Audit Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisations during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisations' governance, risk management and control arrangements. In giving our opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Joint Independent Audit Committee is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Joint Independent Audit Committee to inform the organisations' annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties. Internal auditors are accountable for confidentiality and safeguarding records and information.

## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. We have in place a quality assurance and improvement programme, consisting of both internal and external assessments. Internal assessments are led by a dedicated Quality Assurance Department who undertake these reviews. Under the standards, internal audit services are required to have an external quality assessment every five years. This ensures continuous improvement of our internal audit services.

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Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Board.

## **Fraud**

The Joint Independent Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Independent Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## **Approval of the internal audit charter**

By approving this document, the internal audit strategy, the Joint Independent Audit Committee is also approving the internal audit charter.

## 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.

Our report is prepared solely for the confidential use of York and North Yorkshire Deputy Mayor for Police, Fire and Crime, and the Chief Constable of North Yorkshire 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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