



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Internal Audit Progress Report

25 June 2026

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KEY MESSAGES

The internal audit plan for 2026/27 was approved by the Joint Independent Audit Committee at the 24 March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



Internal Audit Plan 2025/26

We have issued one final report since the last meeting:

- Police and Crime Plan (7.25/26).

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and to note\]](#)

We have also issued two reports that are currently in draft:

- Seized Exhibits (8.25/26); and
- Follow Up - Visit 2 (9.25/26).

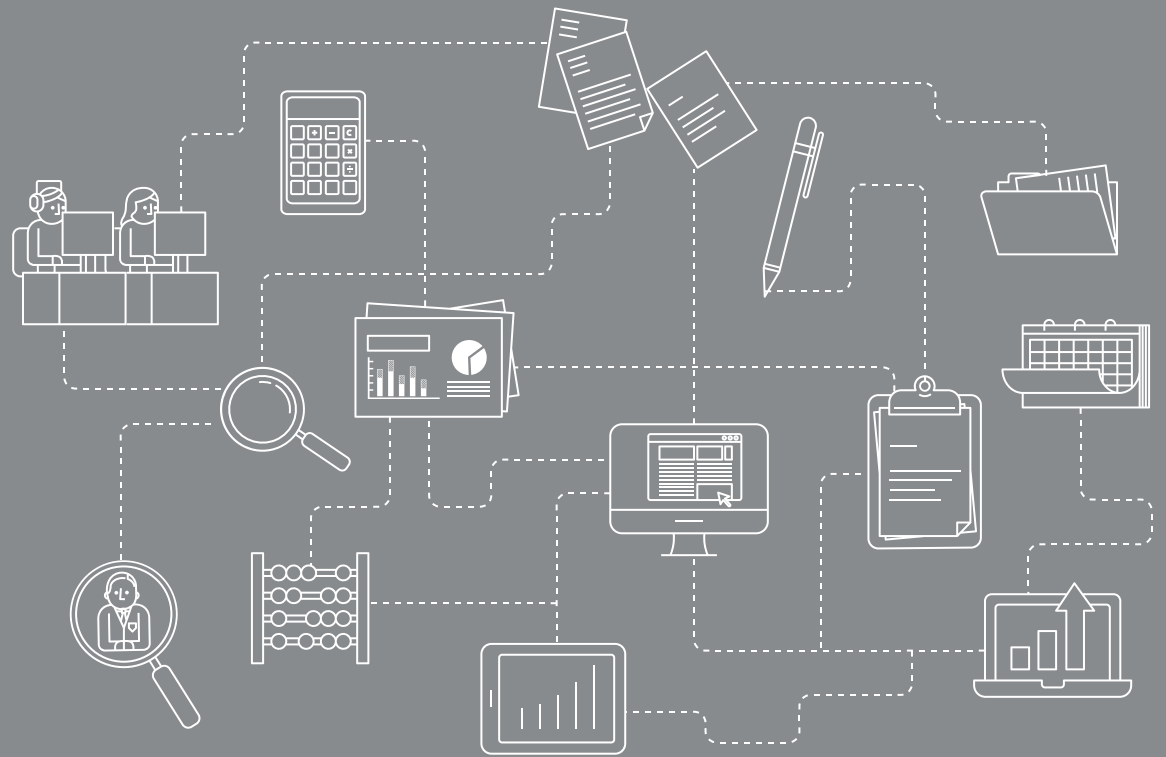
Internal Audit Plan 2026/27

There are two audits in progress. [\[To note\]](#)

Details of the progress made against the 2026/27 Internal Audit Plan are included at Appendix B. [\[To note\]](#)

Final Reports

01



1 FINAL REPORTS 2025/26 INTERNAL AUDIT PLAN

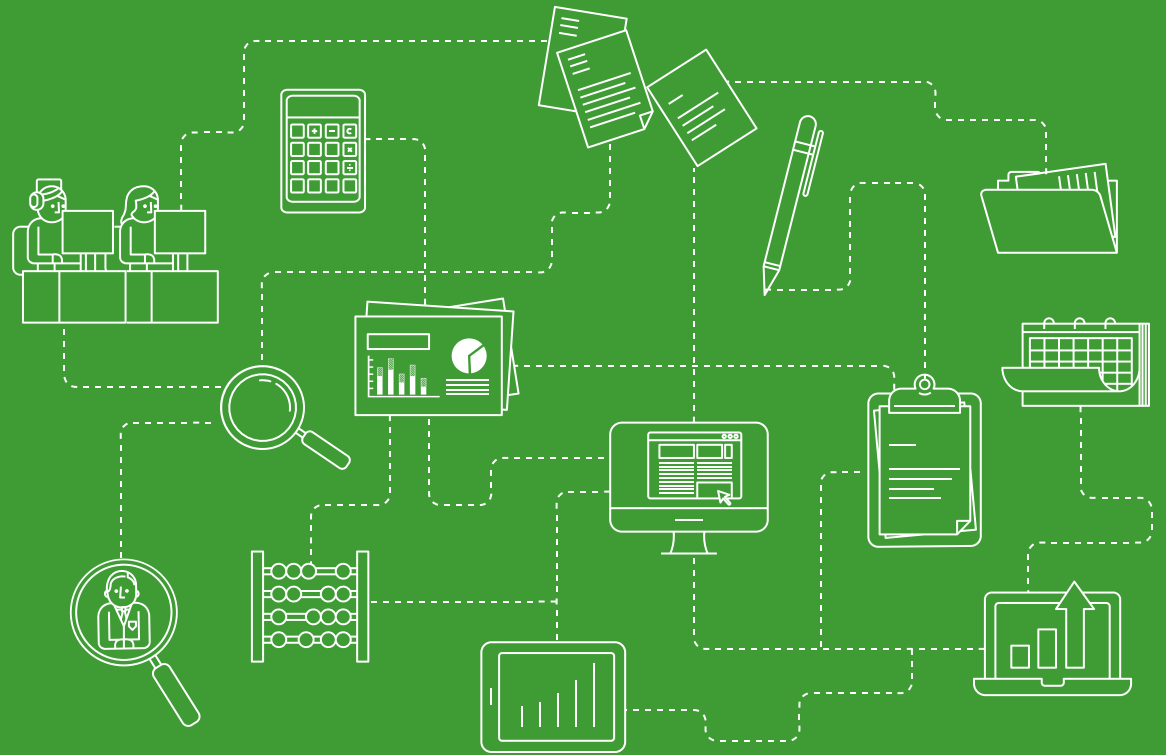
1.1 Summary of final reports being presented to this Committee

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

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
Police and Crime Plan					
Our review identified that the Police, Fire and Crime Directorate had a well established framework of governance and controls in place to ensure that the Force are held to account on the delivery of the Police and Crime Plan.	Substantial Assurance	0	0	0	0
Our review noted the control designs were well established for the accountability and oversight, governance and delivery plans to achieve the ambitions set out within the Police and Crime Plan. As such our review did not identify any actions for management.					

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	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
Seized Exhibits	Draft Report – issued	0	0	8	2	June 2026* (Now Sept 2026)	
Police and Crime Plan	Substantial Assurance [●]	0	0	0	0	June 2026	June 2026
Follow Up Visit 1	Good Progress	0	0	0	0	March 2026	March 2026
Follow Up Visit 2	Draft Report – issued	0	1	7	0	June 2026 (Now Sept 2026)	

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

APPENDIX B: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

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 Phase 2	Audit due to commence but delayed due to capacity of team to accommodate audit. Start date to be confirmed.					September 2026	
Use of Artificial Intelligence (Governance)	w/c 13 July 2026					September 2026	
Risk Management	Fieldwork complete					September 2026	
Fleet Management	Scope issued and audit to commence w/c 22 June 2026					December 2026 September 2026	
Key Financial Controls	Rescheduled to August 2026 at request of management					September 2026 December 2026	
Crime Data Recording	Rescheduled to August 2026 at request of management					September 2026 December 2026	
Follow Up Visit 1	w/c 14 September 2026					December 2026	
Victim's Code	w/c 19 October 2026					March 2027	
Estates	w/c 11 January 2027					March 2027	
Digital Forensic Unit (DFU)	w/c 23 November 2026					March 2027	
Follow Up Visit 2	w/c 8 March 2027					June 2027	

APPENDIX C: OTHER MATTERS

External Quality Assessment

RSM operates in accordance with the Global Internal Audit Standards (GIAS), which require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. Our last assessment in 2021 achieved the highest rating of “generally conforms”. Our next EQA is scheduled to commence in October 2026.

Since our last EQA, the Institute of Internal Auditors (IIA) has issued new standards, effective from January 2025. The new GIAS 8.4 states that: “The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.”

Our EQA approach aligns with the Chartered IIA guidance for multi-client providers.

- We will commission an external assessor to perform a review of the design of our internal audit methodology, and arrangements to meet the GIAS. The review will cover all 15 Principles and 52 Standards across the Domains of the GIAS, from a design perspective.
- Our EQA will review the design of our arrangements to meet the requirements of the Application Note, Global Internal Audit Standards in the UK Public Sector.
- Following the assessment, RSM will receive detailed feedback and will share a high-level conformance statement of the results with clients.

We will appoint an external independent, qualified assessor through a competitive tender process during the summer. To discuss EQAs further or our approach in more detail, please contact your Head of Internal Audit.

Further detail on our approach is available in our client briefing External Quality Assessment.

Detailed below are the changes to the audit plan for 2026/27:

Note	Auditable area	Reason for change
1	Key Financial Controls Crime Data Recording	Due to capacity of the teams to accommodate these audits, both have been rescheduled to commence in August 2026.
2	Complaints Phase 2	A second Complaints audit was due to be undertaken in 2025/26 to replace the Crime Data Integrity review. Due to the delays in commencing the audit, this has been deferred to 2026/27.

Head of Internal Audit Opinion 2026/27

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, but further updates will be provided at future meetings.

Other assurance activity

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

- Emergency Services News Briefing June 2026
- RSM Emerging Risk Radar Spring 2026

APPENDIX D: KEY PERFORMANCE INDICATORS – 2026/27

	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 days	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	Yes	
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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