



YORK AND NORTH YORKSHIRE COMBINED AUTHORITY – POLICE AND NORTH YORKSHIRE POLICE

Annual internal audit report for the year ending 31 March 2026

28 May 2026

This report is solely for the use of the persons to whom it is addressed.

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.

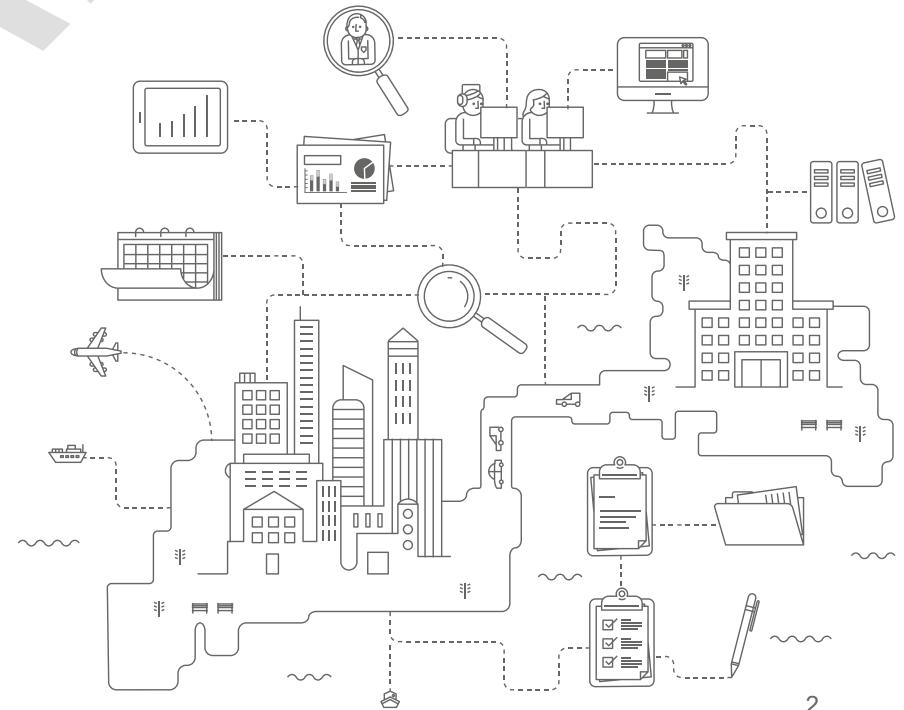
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THE DRAFT ANNUAL INTERNAL AUDIT OPINIONS


The annual internal audit opinions are based upon, and limited to, the work performed on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. For the year 2025/26, the draft head of internal audit opinion for York and North Yorkshire Combined Authority – Police Function is:

Annual opinion


Factors influencing our opinion



The organisation does not have an adequate framework of governance, risk management or internal control.




There are weaknesses in the framework of governance, risk management and internal control such that it could become inadequate and ineffective.



The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.



The organisation has an adequate and effective framework for risk management, governance and internal control.

The factors which are considered when influencing our opinion are:

- inherent risk in the area being audited;
- limitations in the individual audit assignments;
- the adequacy and effectiveness of the risk management and / or governance control framework;
- the impact of weaknesses identified;
- the level of risk exposure; and
- the response to management actions and timeliness of actions taken.

For the year 2025/26 the draft head of internal audit opinion for the Chief Constable of North Yorkshire is as follows:

Annual opinion

Factors influencing our opinion



The organisation does not have an adequate framework of governance, risk management or internal control.



There are weaknesses in the framework of governance, risk management and internal control such that it could become inadequate and ineffective.



The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.



The organisation has an adequate and effective framework for risk management, governance and internal control.

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The factors which are considered when influencing our opinion are:

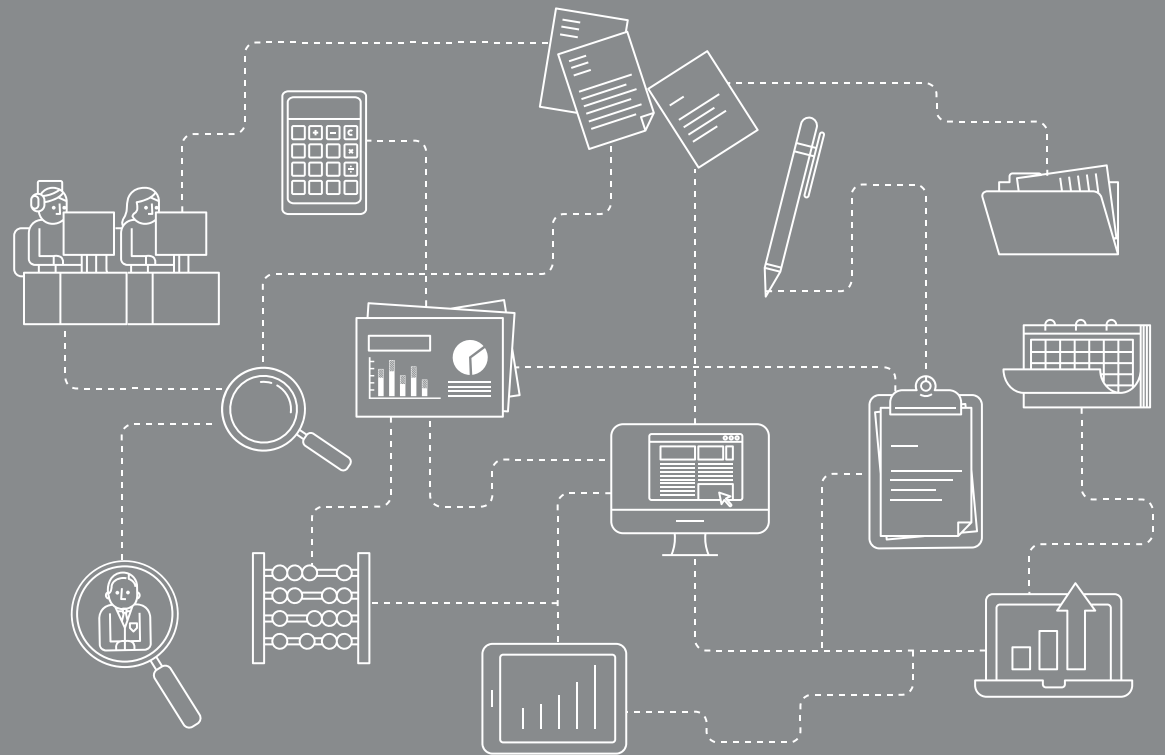
- inherent risk in the area being audited;
- limitations in the individual audit assignments;
- the adequacy and effectiveness of the risk management and / or governance control framework;
- the impact of weaknesses identified;
- the level of risk exposure; and
- the response to management actions and timeliness of actions taken.



It remains management's responsibility to develop and maintain a sound system of risk management, internal control, governance and economy, efficiency, and effectiveness. and for the prevention and detection of errors, loss or fraud. The work of internal audit is not and should not be seen as a substitute for management responsibility around the design and effective operation of these systems.

Scope and Limitations

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1 SCOPE AND LIMITATIONS OF OUR WORK

The formation of our draft opinions are achieved through a risk-based plan of work, agreed with management and approved by the joint independent audit committee (JIAC), our opinions are subject to inherent limitations, as detailed below.



- Internal audit has not reviewed all risks and assurances relating to the organisations.
- The opinions are substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance framework. The assurance frameworks are one component that the board takes into account in preparing its annual governance statement (AGS).
- The opinions are based on the findings and conclusions of the agreed work which was limited to the area under review and agreed with management / lead individual(s).
- Where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance.
- Due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention.
- The matters highlighted in this report represent only the issues we encountered during our work. It is not an exhaustive list of all weaknesses or potential improvements. Management remains responsible for maintaining a robust system of internal controls, and our work should not be the sole basis for identifying all strengths and weaknesses.
- This report is prepared solely for the use of the board and senior management of York and North Yorkshire Deputy Mayor for Police, Fire and Crime, the Chief Constable of North Yorkshire Police, and the JIAC.

2 FACTORS AND FINDINGS WHICH HAVE INFORMED OUR OPINIONS

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Governance	Risk	Control
<p>We did not perform a specific governance review at the organisations in 2025/26. However, we have covered elements of the governance frameworks in place for a number of our reviews and have used this work to support our governance opinions, notably for:</p> <ul style="list-style-type: none"> • Police and Crime Plan • Seized Exhibit • Follow Up 1 • Follow Up 2 <p>Police and Crime Plan was reasonable assurance, while Seized Exhibits was partial assurance. In addition, both follow up opinions concluded with positive opinions.</p> <p>We have also relied on some of the follow up coverage, both of the follow up reviews resulted in reasonable progress with 77 actions covered and 69 independently reviewed and closed (either as implemented or superseded).</p>	<p>We did not perform a specific risk management review at the organisations in 2025/26. However, our risk management opinions were informed by the assessment of the risk mitigation controls and compliance with those controls in our risk-based reviews in the following areas:</p> <ul style="list-style-type: none"> • Complaints (Risk 9236) • Firearms Licensing (Risk 9185) • Key Financial Controls (Risk 7581) <p>Each of these received positive assurance opinions.</p> <p>We have also attended all JIAC meetings throughout the year and confirmed the organisation’s risk management arrangements continued to operate effectively and were adequately reported to and scrutinised by committee members; with regular updates provided and the risk register shared and reviewed, with appropriate oversight.</p>	<p>We have undertaken nine audits (including the risk driven reviews mentioned) of the control environment, with all nine resulting in formal assurance opinions. These reviews concluded that the organisations could take:</p> <ul style="list-style-type: none"> • One partial assurance (negative); • Four reasonable assurance (positive); • Two substantial assurance (positive) opinions; and • One Reaonsable progress and one good progress from the follow up reviews. <p>The follow up audits showed positive improvement in control areas, including those which previously received negative assurance opinions in 2025/26. We agreed to close 69 of the 77 actions we reviewed across the two follow up audits. This demonstrated that the organisations had implemeted grip and control around a number of the significant issues identified from previous years.</p> <p>Please note two reports remain in draft.</p>

Culture, including Engagement with Internal Audit - During the year there has been a positive level of engagement by management and staff. Prior to and during our reviews, management have been engaged and proactive and we have held regular catch ups. Responses to our audit queries, along with documentation, have mostly been provided in a timely manner. In addition, management have continued to ensure that we have been able to undertake and complete our work through onsite/remote working mechanisms where necessary.

As well as the headline findings discussed above, the following areas have helped to inform our opinion. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix A.

Partial Assurance reviews

Seized Exhibits

This report is restricted/confidential and so limited information has been provided within this report. High level themes where controls needed strengthening included data recording and governance and reporting. Actions have been agreed to address these areas and will be followed up independently by internal audit to confirm implementation.



Acceptance of internal audit management actions

Management have agreed actions to address most of the findings reported by the internal audit service during 2025/26. Two reports remain in draft.



Implementation of internal audit management actions

Where actions have been agreed by management, these have been monitored by management through the action tracking process in place. During the year progress has been reported to the JIAC, with the validation of the action status confirmed by internal audit.

Our follow up of the actions agreed to address previous years' internal audit findings shows that the organisation had made **good progress** (Follow Up – 1st Visit) and **reasonable progress** in implementing the agreed actions (Follow Up – 2nd visit). Over the two reviews we closed 69 of 77 actions reviewed in 2025/26, with no outstanding high priority actions.



Working with other assurance providers

In forming our opinion we have not placed any direct reliance on other assurance providers. However, In delivering our internal audit plan, we have regular liaison with the internal audit provider for the York and North Yorkshire Combined Authority. This supports a joint up approach when covering areas where some responsibility sits within the Combined Authority, and to support the internal audit provider in forming their overall opinion for the Combined Authority.

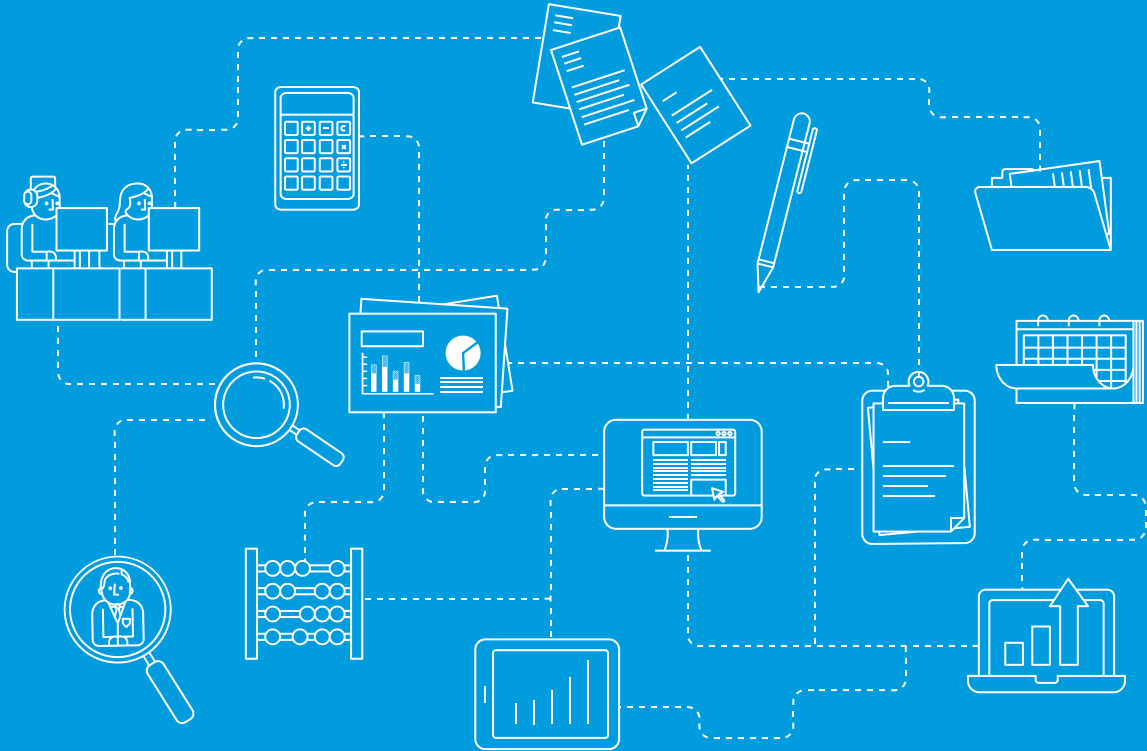


Topics judged relevant for consideration as part of the annual governance statement

Based on the work we have undertaken on the Force and OPCC's system on internal control, we do not consider that within these areas there are any issues that need to be flagged as significant control issues within the Annual Governance Statement (AGS). However, we would expect the organisations to consider in the formulation of the AGS the internal control weaknesses identified within the partial assurance review mentioned above (Seized Exhibits), which identified weaknesses, along with the actions being taken to address the issues identified.

Our Performance

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3.1 Wider value adding delivery

We have used subject matter experts to deliver some of our work in 2025/26 (such as use of policing subject matter expertise for Firearms Licensing and Seized Exhibits). We will continue to use subject matter experts when appropriate to ensure true value is added to the organisations. Further examples of added value are shown below:

Area of work	How has this added value?
Issue of Emergency Services and general briefings	In our regular news briefings, we drew attention to some of the key developments and publications in the sector, such as the government white paper on police reform; police misconduct; police workforce statistics; the annual assessment of policing and other key topical areas.
Emergency Services benchmarking of internal audit findings 2024/25	This paper provided a benchmark for our individual clients, allowing for self-assessment against all of our emergency services clients. At the assignment level, benchmarking provided: <ul style="list-style-type: none">• a comparison against the numbers of actions agreed;• the assurance opinions provided across the sector in our client base;• a summary of the key areas where high internal audit management actions were agreed; and• a comparison of Head of Internal Audit (HOIA) opinions.
The NED Network	The role of the Non-Executive Director is crucial. Whilst not typically involved in the day-to-day operations of a firm, they should be influencing policy, culture and accountability. RSM launched The NED network to help non-executive directors stay abreast of key issues, networking with peers and share ideas. Non-executive directors are invited to join free of charge. We have delivered an annual programme of events, along with supporting insights, articles and blogs designed specifically for our NED community.
Sector Experience	We have also made suggestions throughout our audit reports based on our knowledge and experience in the emergency services sector to provide areas for consideration.
Emerging Risk Radar	The emerging risk radar publications are based on survey responses from board members and professional advisors from across all industries and highlights key emerging risks and emerging risk considerations. This is provided two to three times per year.
Attendance at JIAC	We have attended every JIAC throughout the year to present our papers and contribute to the wider agenda items as required.

3.2 Conflicts of interest

RSM has not undertaken any work or activity during 2025/26 that would lead us to declare any conflict of interest. The Internal audit team remains independent and there have been no threats to our independence when delivering the audit plan during 2025/26.

3.3 Conformance with internal auditing standards

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

Under the Standards, 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.

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.

3.4 Quality assurance and continual improvement

To ensure that RSM remains compliant with the GIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2025/26. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

3.6 Performance indicators

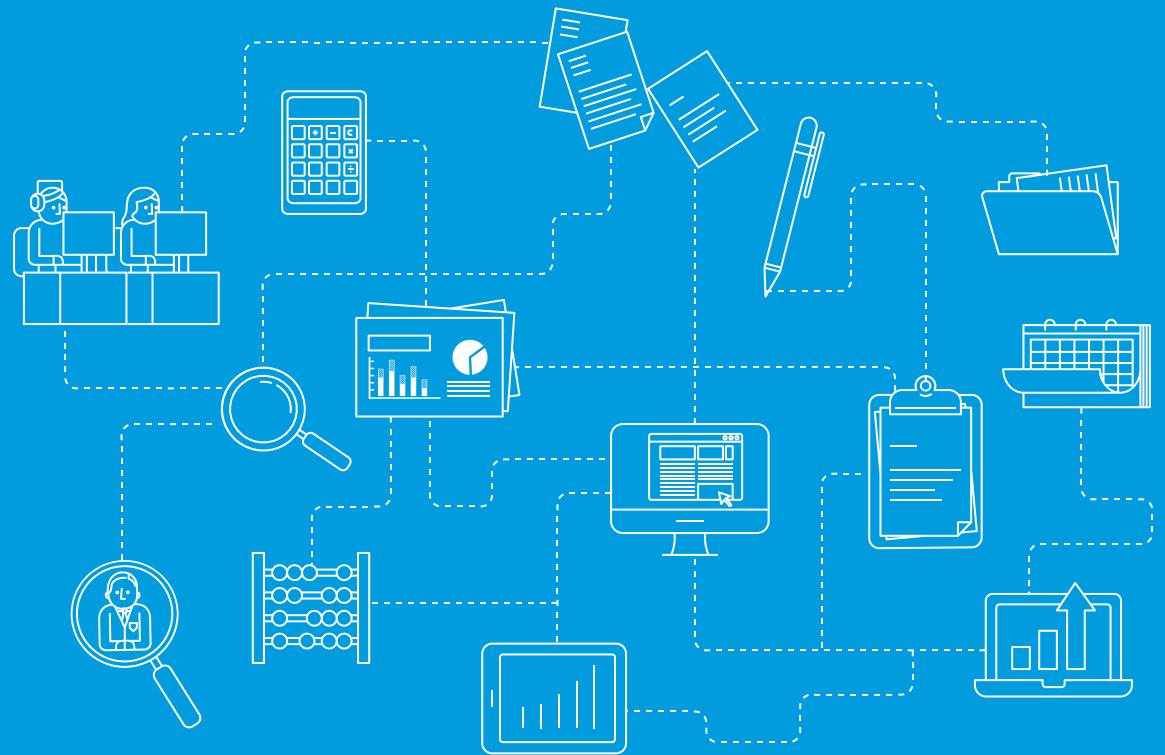
	Delivery				Quality		
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes		Conformance with the Global Internal Audit Standards	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 days	5 / 9 (11 days average)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on our work	Yes	Yes	
Management responses received within 10 days of draft report	10 days	3 / 7 (16 days average, two reports still in draft)		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	8 / 8 (1 day average)		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.

Appendices

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APPENDIX A: SUMMARY OF INTERNAL AUDIT WORK COMPLETED

All of the assurance levels and outcomes provided below should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Executive lead	Status / Opinion issued	Actions agreed			
			A	L	M	H
Complaints	Supt. Head of Professional Standards Department	Reasonable Assurance	2	3	3	0
Firearms Licensing	Firearms Licensing Manager	Substantial Assurance	0	2	0	0
Key Financial Controls - Payroll	Chief Finance Officer Chief Constable	Reasonable Assurance	2	1	0	0
Commissioning	Head of Partnerships and Commissioning	Reasonable Assurance	0	3	3	0
Seized Exhibits - DRAFT	Deputy Chief Constable	Partial Assurance	0	0	8	2
Police and Crime Plan	Director of Policing, Fire and Crime	Substantial Assurance	0	0	0	0
Freedom of Information Requests	Deputy Chief Constable	Reasonable Assurance	0	1	2	0
Follow Up 1	Chief Finance Officer Chief Constable	Good Progress	0	0	0	0
Follow Up 2 - DRAFT	Chief Finance Officer Chief Constable	Reasonable Progress	0	1	7	0
Totals			4	11	23	2

APPENDIX B: OPINION CLASSIFICATION

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the board can take:



Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Partial Assurance

Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Reasonable Assurance

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Substantial Assurance

Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

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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 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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