

Joint Independent Audit Committee

Internal Audit Update Report June 2026



1. PURPOSE OF REPORT

1.1 This report provides Risk, Assurance & Improvements Board with an overview of the Force's response to Internal Audit Inspection actions.

2. OVERVIEW OF OPEN AUDITS

2.1 An audit remains open on our system until all actions have been completed and evidence received and evaluated by the Inspection team.

2.2 The tables below are audits that have not been closed and show the detail of the audit report, status and assurance level and, in addition, show the number of actions raised. The number in brackets is the number of actions open at 16 June 2026.

2.3 As at 16 June 2026 there are 11 open audits with the oldest from May 2022. One report is in draft awaiting finalisation.

22-24 Plans	Report	Report Status	Assurance	Priority High	Medium	Low
12.21.22	GDPR	FINAL	Not graded	2 (0)	4 (1)	5 (0)
06.22.23	Fleet Management	FINAL	Minimal	8 (1)	8 (0)	3 (0)
12.22.23	Purchasing Process Review	FINAL	Not graded	1 (0)	6 (3)	10 (9)
01.23.24	Freedom of Information Requests - <i>Complete</i>	FINAL	Partial	0	9 (0)	6 (0)
02.23.24	Seized Exhibits: Firearms and Bladed Articles - <i>Complete</i>	FINAL	Minimal	5 (0)	2 (0)	1 (0)
03.23.24	Follow Up– Visit 1 - <i>Complete</i>	FINAL	Not graded	2 (0)	4 (0)	1 (0)
07.23.24	Key Financial Controls: Accounts Receivable	FINAL	Reasonable	0	5 (1)	6 (0)
08.23.24	HR: Recruitment and Selection	FINAL	Substantial	0	1 (1)	4 (0)
09.23.24	Recommendation Tracking - <i>Complete</i>	FINAL	Reasonable	0	7 (0)	0

24/25 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
01.24.25	Financial Planning - <i>Complete</i>	FINAL	Substantial	0	0	0
02.24.25	Follow up 1 - <i>Complete</i>	FINAL	Partial	1 (0)	3 (0)	1 (0)
03.24.25	Police Officer Overtime - <i>Complete</i>	FINAL	Partial	0	5 (0)	3 (0)
04.24.25	Domestic Abuse - <i>Complete</i>	FINAL	Partial	3 (0)	5 (0)	4 (0)
05.24.25	Collaborations - <i>Complete</i>	FINAL	Partial	2 (0)	2 (0)	1 (0)
06.24.25	Data Quality	FINAL	Minimal	3 (1)	7 (1)	5 (1)
07.24.25	Ethical Standards - <i>Complete</i>	FINAL	Reasonable	0	4 (0)	1 (0)
08.24.25	Cyber Risk Management - <i>Complete</i>	FINAL	Reasonable	0	5 (0)	2 (0)
09.24.25	Key Financial Controls – Credit Cards	FINAL	Reasonable	0	3 (3)	3 (0)
10.24.25	Follow Up 2	FINAL	Reasonable	0	3 (3)	1 (0)

25/26 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
01.25.26	Firearms Licensing - <i>Complete</i>	FINAL	Substantial	0	0	2 (0)
02.25.26	Complaints - <i>Complete</i>	FINAL	Reasonable	0	3 (0)	3 (0)
03.25.26	Commissioning	Draft	Reasonable	0	3 (3)	3 (3)
04.25.26	Freedom of Information Requests	FINAL	Reasonable	0	2 (1)	1 (0)
05.25.26	Key financial Controls - Payroll	FINAL	Reasonable	0	0	1 (1)
06.25.26	Follow up 1	FINAL	Good Progress	0	0	0
07.25.26	Police and Crime Plan	FINAL	Substantial	0	0	0
	Seized Exhibits	<i>In progress</i>				
	Follow up Visit 2					

3. OVERVIEW OF OPEN AUDIT ACTIONS

- 3.1 As at 16 June 2026 there are 27 open audit actions which is a decrease of 17 as last reported to JIAC in March 2026.
- 3.2 17 actions have been closed, 3 actions are overdue and 2 actions are due in the next month.
- 3.3 There are 3 dates in the tables below. The baseline date is the date agreed when the report was finalised. The revised date has been the first extension. The Current Due date is aligned with the new process and open actions have all been reviewed and new due dates agreed where required.
- 3.4 The Status column key is as follows: Green is where the due date is in the future; Amber is where the due date is approaching in the next month, and Red if the due date has been breached.

2021/2022 – 2023/2024

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
12.21.22 GDPR	Medium	10. The consent register will be fully updated	31.03.23	31.12.25	work is being prioritised with the 2025 full Information Asset Register review	30.06.26	Extension approved by DCC Bisset due to resourcing issues	Amber
06.22.23 Fleet Management	High	3. Review Force financial governance documents and update to reflect current governance arrangements.	31.07.23	01.07.25	Linked to Devolved Resource Manual (DRM) update	30.09.26 (extension)	A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026	Green
12.22.23 Purchasing Process Review	Medium	5. Consider whether formalised training should be implemented for budget holders	31.03.25	31.07.25	Linked to Devolved Resource Manual (DRM) update	30.09.26 (extension)	A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026	Green
		14. The Force should liaise with system providers to review whether audit trails of changes made within Tranman are available.	31.07.24	31.03.26	This will be updated along with the DRM	30.09.26 (extension)		Green
		16. Conduct a review of iProc to determine if additional restrictions can be applied	30.09.24	31.07.25	Linked to Devolved Resource Manual (DRM) update	30.09.26 (extension)		Green

		1. Consider streamlining the information within the DRM to be more user-friendly.	31.03.25	31.07.25	Linked to Devolved Resource Manual (DRM) update	30.09.26 (extension)	A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026	
		2. Document processes for ordering and authorising purchases in the Tranman system within the DRM.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		3. Develop a procedural document on the use of the Tranman system.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		4. Streamline financial procedural documentation.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
	Low	6. Review documentation to ensure processes are up to date.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		7. A review of responsibilities should be undertaken.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		8. The process to change delegations to approve will be reviewed.	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		9. Establish segregation of duties	31.03.25	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
		17. Update the Accounts Payable flowchart to accurately reflect the value check as required by the DRM.	30.09.24	31.07.25	This will be updated along with the DRM	30.09.26 (extension)		
01.23.24 Freedom of Information Requests	Low	13. Ensure all FOI responses from 2022/23 to date are uploaded to the Force's website in line with the Force's retention policy.	01.08.24	31.10.25	1496 added and 1285 outstanding			Closed

07.23.24 Key Financial Controls: Accounts Receivable	Medium	2. Consider creating process notes for key procedures such as debt chasing, debt write off and raising credit notes and invoices.	31.07.24	31.08.25	This will be updated along with the DRM	30.09.26 (extension)	A thorough review of the 218 pages of the DRM incl. the financial regulations will complete by 31.12.25 with the consultation across the Force being complete by 31.03.2026	
08.23.24 HR: Recruitment and Selection	Medium	4. Produce training material for assessors to assist them in the interview process.	30.05.24	31.07.26	Action underway	No change	Assessment material is currently in development with drafts being finalised.	

2024/2025

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
02.24.25 Follow up 1	Medium	3. Data retention (once vetting APP issued)	31.03.25	31.03.26				Closed
03.24.25 Police Officer Overtime	Medium	3. Controls for unclaimed overtime	30.04.25	31.12.25				Closed
		5. Overtime cost codes in Origin	30.04.25	31.12.25				Closed
		6. Line manager guidance for overtime claims	30.04.25	31.12.25				Closed
		7. Review guidance for claiming overtime	30.04.25	31.12.25				Closed
	Low	1. Update Overtime & TOIL procedure	30.04.25	30.09.25	Updated procedure and guidance in progress			Closed
		8. Monitor working patterns	30.04.25	31.12.25				Closed
05.24.25 Collaborations	Medium	1. All agreements signed and copy retained in register	31.07.25	31.01.26				Closed
06.24.25 Data Quality	High	11. Decision on retention of STORM data	31.07.25	30.10.25	The Force will evaluate the deletion of STORM data in accordance with retention periods and the best approach to take regarding this.	31.03.26 (no change)	Costings have now been received from ICT for the deletion module available for STORM from Soteria – PID being written to request funding.	

	Medium	2. Finalise a Data Strategy	30.04.25	31.05.25	Feedback has now been received and draft 2 is back out again for wider consultation	31.12.25 (no change)	This work is ongoing as the specific resource skill is in short supply	
	Low	9. Consider whether the DQ dashboard can be replicated for the STORM system	31.07.25	31.3.26	Linked to the rollout of the dashboard	31.3.26 (no change)	Dashboard is now live and in a phased rollout of usage through QPMs. This needs to embed before further enhancements. The specific resource skill is in short supply	
09.24.25 (Key Financial Controls – Purchase Cards) New	Medium	1. The Force will review the DRM to confirm it is up to date and reflects current working practice.	31.03.26			30.09.26 (extension)		
		2. All cardholders will sign a card acknowledgment form every two years, to ensure they are aware of the current credit card policy. Alternatively, at each update to the credit card policy, the cardholders could be contacted and requested to provide confirmation they have read and understood the changes to the policy.	31.07.25	30.09.25		30.09.26 (extension)	Extension requested and granted by SRO Louise Branford-White. The credit card policy is being updated as part of the DRM review and therefore all card acknowledgement forms will be sent out for signing by 31/03/2026	
		3. Line Managers who are responsible for reviewing and approving credit cards spending will sign the acknowledgment confirming that they have read and understand the Credit Card Policy detailed in the Devolved Resources Manual (DRM).	31.07.25	30.09.25		30.09.26 (extension)	Extension requested and granted by SRO Louise Branford-White. The credit card policy is being updated as part of the DRM review and therefore all card acknowledgement forms will be sent out for signing by 31/03/2026	
10.24.25 (Follow Up Visit 2)	Medium	1. The Force will implement refresher health and safety training on a periodic basis. The Health and Safety Team will review system	30.09.26			30.09.26 (No Change)		

		capability to determine whether overarching training records for all health and safety courses can be retained in one location. As a minimum, records for in-person training delivered by the Health and Safety Advisor should be retained by the team to evidence sessions delivered.						
		2. The Force will review the individuals required to complete a DSE assessment. A requirement for all employees to complete an up-to-date DSE assessment will be rolled out across the Force and compliance with this requirement monitored. Annual reminders will be issued to ensure this is complied with.	30.09.26			30.09.26 (No Change)		
		3. The Force will implement a process to prioritise the reviews of risk assessments to ensure that all risk assessments have been appropriately reviewed within the previous 12 months.	30.09.26			30.09.26 (No Change)		

2025/2026

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
02.25.26 Complaints	Medium	1. PSD and PFC will include days to first and follow up contact timelines with complainants as a performance indicator.	01.04.26					Closed
		2. Both the PFC and PSD will report themes from complaints and specific lessons that can be	01.04.26					Closed

		learnt by the Force with actions. Where action is required there will be a mechanism to ensure actions have been complemented.						
		5. A date will be set when complaints handling performance indicators will be reported against within the PFC and the Force.	01.04.26					Closed
	Low	3. The terms of reference of the Delivery and Assurance Board will be reviewed. It will be dated to show when reviewed and date of next review	01.04.26					Closed
		4. The terms of reference of the Strategic Oversight Board will be reviewed. It will be dated to show when reviewed and date of next review.	01.04.26					Closed
		6. A terms of reference will be established for Quality Performance Meetings and a RAID log will be used to record the meetings.	01.04.26					Closed
04.25.26 Freedom of Information Requests <i>New</i>	Medium	Where delay are due to business areas not responding these will be monitored fortnightly and escalated by the Team Leader (Civil Disclosure) Where delays are due to the Civil Disclosure team these will be reviewed on a weekly basis and any outstanding or backlogged cases will be assigned to a specific person to follow up and complete where possible.	31.03.26					Closed

		The Force will review the resources able to undertake internal reviews and if possible, identify any additional resources to undertake these. Once identified these resources will undertake the appropriate training to carry out internal reviews.	31.12.26					
	Low	The procedure will be updated to remove references to the Office of the Police, Fire and Crime Commissioner for North Yorkshire. This will be replaced where necessary with the York and North Yorkshire Combined Authority or removed if not required	28.02.26					Closed
05.25.26 Key financial Controls – Payroll	Low	The force will complete a review of the new starter and leaver guidance notes, to ensure they reflect current operating practice.	31.10.26					