YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Internal Audit Progress Report

24 September 2026

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Appendices

KEY MESSAGES

The internal audit plan for 2026/27 was approved by the Joint Independent Audit Committee (JIAC) 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:

Follow Up - Visit 2 (9.25/26).

This brings the 2025/26 Internal Audit Plan to a close, and a summary of the outcome of these reviews is provided in Section 1. **[To discuss and to note]**

Internal Audit Plan 2026/27

We have issued three final reports as part of the internal audit plan since the JIAC meeting in June 2026:

- Risk Management (1.26/27)
- Fleet Management (2.26/27)
- Complaints – Phase 2 (3.26/27)

A summary of the outcome of these reviews is provided in Section 1. **[To discuss and note]**

Details of the progress made against the internal audit plan are included at Appendix A. **[To note]**

Final Reports

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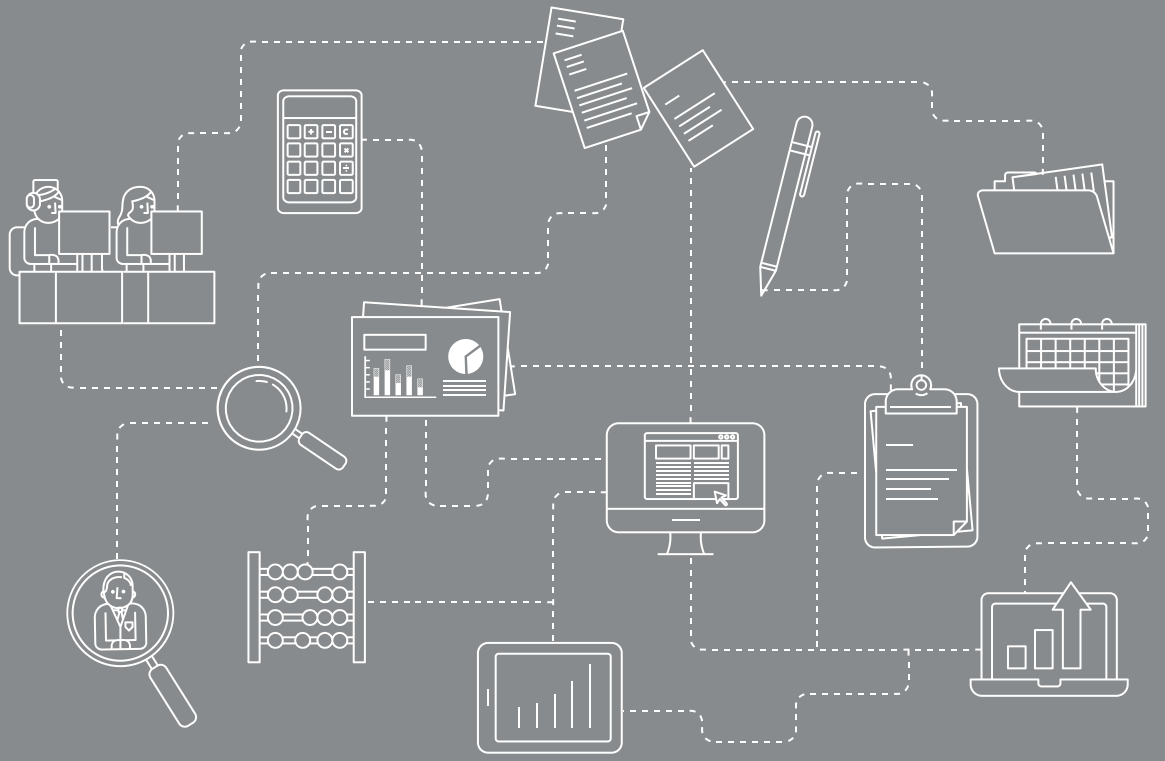

1 FINAL REPORTS

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 2025/26	Opinion issued	Actions agreed			
		A	L	M	H
Follow Up Visit 2 We undertook a review to follow up on progress made to implement 47 previously agreed management actions. Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion York and North Yorkshire Combined Authority - Police demonstrated Reasonable Progress in implementing agreed management actions. Of the 47 actions followed up we received sufficient evidence to confirm that 40 had been fully implemented or superseded, leaving eight actions which were either in progress or where we received no evidence of implementation, which represented eight medium priority actions. One high priority action was in progress with the action amended and re-prioritised as medium, all other high priority actions were confirmed as completed. Across the two follow up reviews performed for 2025/26 a total of 77 actions were followed up of which 69 (90%) were confirmed as implemented with no outstanding high priority actions, from the actions contained within our sample testing.	Reasonable Progress	0	1	5	0

Assignment 2026/27	Opinion issued	Actions agreed			
		A	L	M	H
Risk Management Our audit identified that a process was in place to manage risk within the Force. However, we did identify some areas for improvement, including considering the current format of the risk matrix to better differentiate between likelihood and impact, ensuring that high-impact risks are appropriately classified, prioritised, and subject to sufficient oversight. We also noted the size of the current departmental risk registers and identified that risk appetite was not explicitly discussed and reported to senior management.	Reasonable Assurance	0	3	4	0

Assignment 2026/27	Opinion issued	Actions agreed			
		A	L	M	H
Fleet Management As a results of our review we agreed **two medium** and **three low** priority management actions and **one advisory** action. Our review confirmed that the Force had established a comprehensive fleet management framework, supported by a documented fleet strategy, fleet management procedures, financial controls within TranMan, and performance monitoring arrangements. Whilst the overall control framework is operating effectively, our testing identified opportunities to strengthen the consistency of key fleet management processes. In particular, weekly vehicle inspections were not always completed in line with requirements, vehicle logbook records were not consistently maintained or reviewed, servicing interval data was not always aligned between fleet management records, and evidence of staff driving licence checks was not consistently retained. Despite these findings, we noted that the Fleet and Logistics Team are effectively managing key aspects of fleet operations, including vehicle maintenance, repair, statutory compliance, and asset oversight. Overall, the control environment has improved significantly since the previous audit, although management action is required to strengthen compliance with operational fleet management controls and improve the consistency of key records.	Reasonable Assurance	1	3	2	0
Complaints – Phase 2 Our review found that the PFC and the PSD established a structured framework for the management of Schedule 3 complaints. Appropriate arrangements were in place for logging complaints, maintaining complaint records, retaining supporting evidence, communicating with complainants, and reporting complaints through the relevant governance structures. However, we identified areas for the control environment to be strengthened and improve the consistent application of the Model 3 framework. In particular, we identified areas where roles and responsibilities between PFC and PSD require greater clarity, information sharing arrangements could be strengthened, and the effectiveness of the operating model would benefit from formal review and evaluation. While we noted that the outcomes reached were supported by evidence and justifications, this required involvement by Force staff beyond their agreed responsibilities under the Model 3 framework. Therefore, a dependency risk exists which could expose the process to assurance gaps, where the Force are currently supporting in areas outside of their remit.	Reasonable Assurance	0	1	3	0

1.2 Themes arising from control observations

Theme	Low	Medium	High
Policies and / or procedures	1	0	0
Governance weakness	1	3	0
Design of the control framework	1	1	0
Poor record keeping	3	2	0
Other	0	1	0
Non-compliance with policies / procedures	1	1	0
Management or performance information	0	1	0
Total	**7**	**9**	**0**

Appendices

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APPENDIX A: 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		
Risk Management	**Final Report Reasonable Assurance [●]**	**0**	**3**	**4**	**0**	**September 2026**	**24 September 2026**
Fleet Management	**Final Report Reasonable Assurance [●]**	**3**	**3**	**2**	**0**	**December 2026**	**24 September 2026**
Complaints - Phase 2	**Final Report Reasonable Assurance [●]**	**0**	**1**	**3**	**0**	**September 2026**	**24 September 2026**
Use of Artificial Intelligence (Governance)	Fieldwork concluded 11 September 2026					~~September 2026~~ December 2026	-
Crime Data Recording*	Fieldwork concluded 4 September 2026					~~September 2026~~ December 2026	-
Key Financial Controls – Budgetary Control*	Fieldwork underway					~~September 2026~~ December 2026	-
Follow Up Visit 1	Fieldwork underway					December 2026	
Victims' 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	

*Note: per Appendix B, both Crime Data Recording and Key Financial Controls were rescheduled at request of management.

APPENDIX B: OTHER MATTERS

Changes to the Internal Audit Plan 2026/27

Detailed below are the changes to the audit plan previously reported. Two further changes have been noted at 3 in bold.

Note	Auditable area	Reason for change	Change reported to JIAC
1	Key Financial Controls Crime Data Recording	Due to capacity of the Force teams to accommodate these audits, both have been rescheduled to commence in August / September 2026. These will now be reported to the December JIAC.	June 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.	June 2026
3	**Use of Artificial Intelligence (Governance)**	The Use of AI (Governance) audit has been delayed due to requests for information where we were still awaiting responses. We concluded the fieldwork on 11 September.	September 2026

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector 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 2026/27. 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.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete. We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).

- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

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 final reports with negative opinions to date. Further updates will be provided during the year.

Other assurance activity

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

- Emergency Services News Briefing August 2026

APPENDIX C: KEY 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 in the UK Public Sector	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10	3 / 3 (100%)		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	2 / 3 (66%)	*Management responses for Fleet Management were received in 14 working days.*	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	3 / 3 (100%)		Response for emergencies and potential fraud	1 working day	1 working day	

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 Consulting 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 Consulting 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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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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