YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

Follow Up of Previous Internal Audit Management Actions: Visit 2

FINAL Internal Audit Report: 9.25/26

26 June 2026

OUTCOME OVERVIEW

Background:

We have undertaken a review to follow up on progress made to implement a sample of the previously agreed management actions from the following audits:

- Recommendation Tracking 9.23/24
- Follow Up Visit 2 10.23/24
- Domestic Abuse 4.24/25
- Police Officer Overtime 3.24/25
- Follow Up Visit 1 2.24/25
- Collaborations 5.24/25
- Data Quality 6.24/25
- Cyber Risk Management 8.24/25
- Follow Up Visit 10.24/25
- Freedom of Information 3.21/22
- Seized Exhibits 2.23/24
- Freedom of Information 1.23/24
- Health and Safety: Employer 5.23/24
- HR: Recruitment and Selection 8.23/24
- IT Asset Lifecycle Management 6.23/24

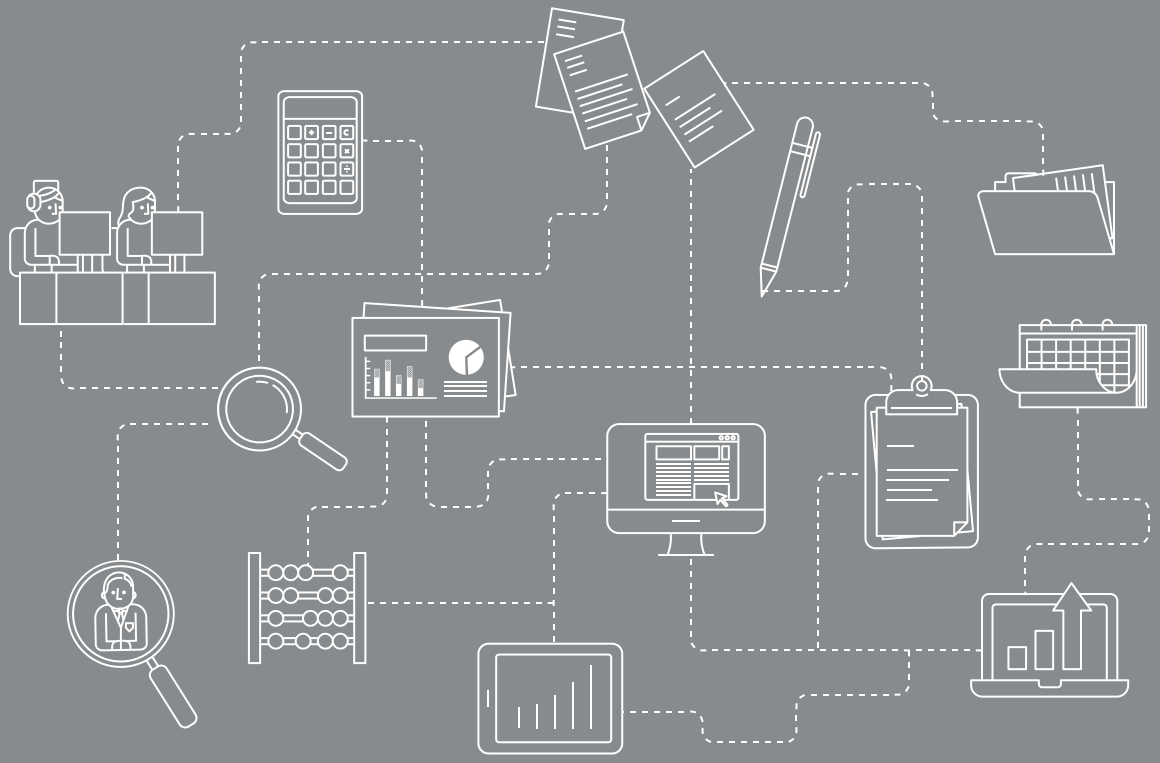
Headline findings:

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 and North Yorkshire Police has 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 Of the 47 actions followed up we received sufficient evidence to confirm that 40 had been fully implemented or superseded, leaving eight actions which were either in progress or where we received no evidence of implementation, which represented eight medium priority actions.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.

Progress on Actions

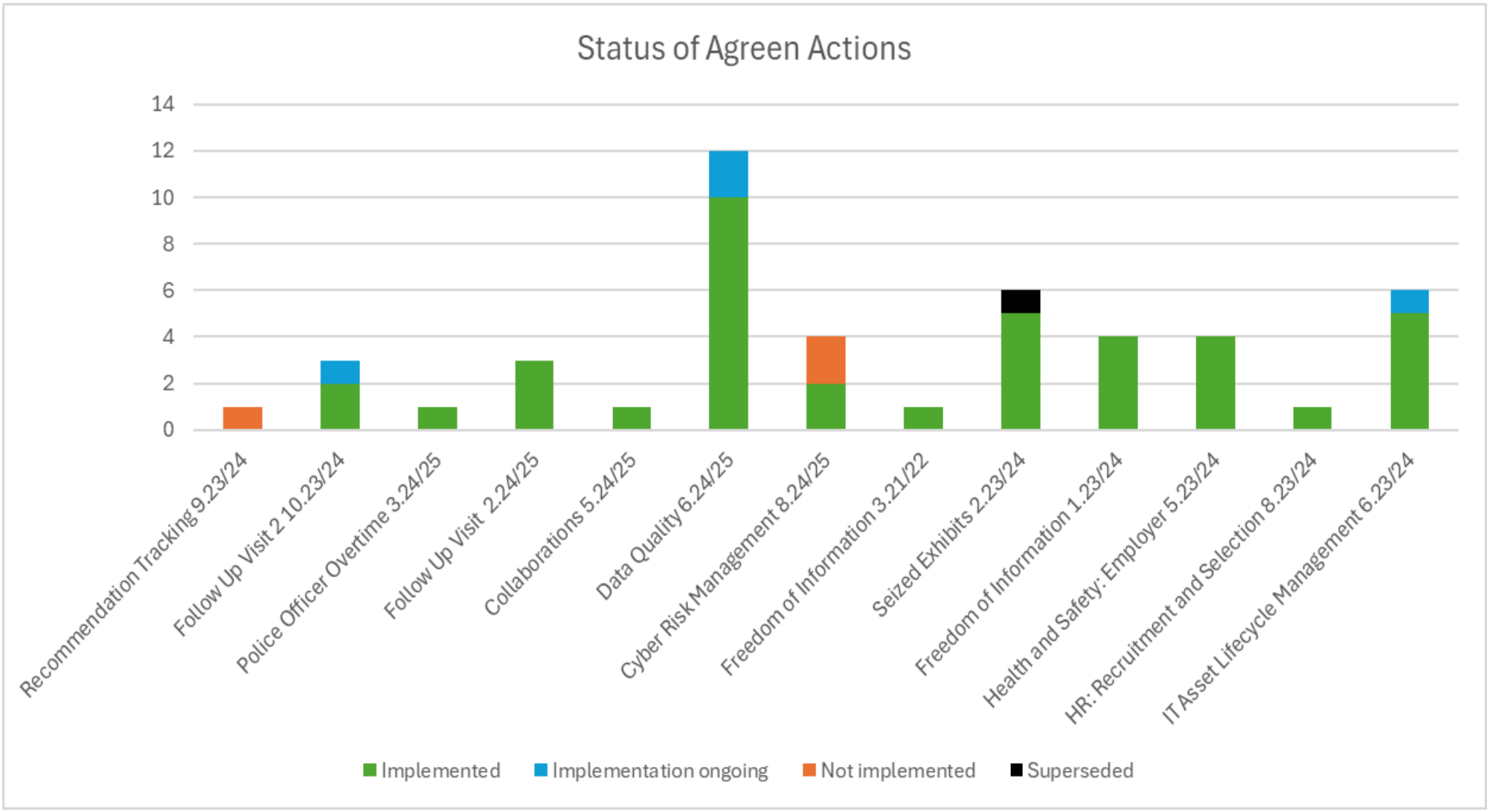
01



SUMMARY OF PROGRESS ON ACTIONS

The following table includes details of the status of each management action:

Implementation status by review	Number of actions followed up	Implemented	Implementation ongoing	Not implemented	Superseded
Recommendation Tracking 9.23/24	1	1	0	0	0
Follow Up Visit 2 10.23/24	3	2	1	0	0
Police Officer Overtime 3.24/25	1	1	0	0	0
Follow Up Visit 2.24/25	3	3	0	0	0
Collaborations 5.24/25	1	1	0	0	0
Data Quality 6.24/25	12	10	2	0	0
Cyber Risk Management 8.24/25	4	2	0	2	0
Freedom of Information 3.21/22	1	1	0	0	0
Seized Exhibits 2.23/24	6	5	0	0	1
Freedom of Information 1.23/24	4	4	0	0	0
Health and Safety: Employer 5.23/24	4	4	0	0	0
HR: Recruitment and Selection 8.23/24	1	1	0	0	0
IT Asset Lifecycle Management 6.23/24	6	5	1	0	0
Total	**47**	**40**	**4**	**2**	**1**


Status of Agreen Actions
14
12
10
8
6
4
2
0
Recommendation Tracking 9.23/24
Follow Up Visit 2 10.23/24
Police Officer Overtime 3.24/25
Follow Up Visit 2.24/25
Collaborations 5.24/25
Data Quality 6.24/25
Cyber Risk Management 8.24/25
Freedom of Information 3.21/22
Seized Exhibits 2.23/24
Freedom of Information 1.23/24
Health and Safety: Employer 5.23/24
HR: Recruitment and Selection 8.23/24
IT Asset Lifecycle Management 6.23/24
Implemented
Implementation ongoing
Not implemented
Superseded

Findings and Actions

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FINDINGS AND ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded.
5	The action is no longer applicable.

Assignment: Follow Up of Previous Internal Audit Management Actions Visit 2 10.23/24				
Original management action / priority	The Fleet and Logistics Manager will introduce an overarching record of repairs and maintenance orders, evidencing authorisation for decisions made to repair fleet vehicles and place orders in the Tranman system. Orders should only be placed once appropriate authorisations received in line with the scheme of delegation. Invoices received should then be cross referenced against these records and authorised formally on the Tranman system. The Fleet and Logistics Team will ensure that email evidence of file transfers submitted to the P2P Team is retained on file to confirm adequate authorisations have been sought. **(Medium)**			
Audit finding / status	We obtained a screenshot of the Tranman system showing Tranman usernames and confirmed that each user has a authorisation limit assigned. However we have not been able to confirm: • orders are only placed once appropriate authorisations are received in line with the scheme of delegation; • invoices received should then be cross referenced against these records and authorised formally on the Tranman system; and • the Fleet and Logistics Team will ensure that email evidence of file transfers submitted to the P2P Team is retained on file to confirm adequate authorisations have been sought. We are undertaking a Fleet Management review as part of our 2026/27 internal audit programme and will revisit this action then. **2 - The action has been partly though not yet fully implemented.**			
Management Action	**Management action** As per the original action.	**Responsible Owner:** Fleet and Logistics Manager	**Date:** 30 September 2026	**Priority:** **Medium**

Assignment: Cyber Risk Management 8.24/25				
Original management action / priority	Management will ensure that a restore test schedule is in place, evidencing business critical and financial systems have taken priority in backup restore testing. **(Medium)**			
Audit finding / status	We did not receive evidence relating to this action during our fieldwork to support closure of this item. **3 - The action has not been implemented.**			
Management Action	**Management action** As per the original action.	**Responsible Owner:** Head of ICT	**Date:** 31 July 2026	**Priority:** Medium

Assignment: Cyber Risk Management 8.24/25				
Original management action / priority	The frequency of user access reviews will be amended to be undertaken on an annual basis for software assets and this will be applied in practice. **(Medium)**			
Audit finding / status	We did not receive evidence relating to this action during our fieldwork to support closure of this item. **3 - The action has not been implemented.**			
Management Action	**Management action** As per the original action.	**Responsible Owner:** Information Security Officer / Director of ICT	**Date:** 30 September 2026	**Priority:** Medium

Assignment: IT Asset Lifecycle Management 6.23/24	
Original management action / priority	Management will re-assess and update the documents listed above, specifically: • Reflect current best practice. • Document future organisational requirements. • Obtain formal approval from the relevant stakeholders for the revised documents. • Communicate the changes to the staff and ensure they are aware of their roles and responsibilities in relation to the policies and processes. • Establish a regular review cycle for the documents and monitor their compliance. **(Low)**
Audit finding / status	We were informed that a policy documents review period of every 5 years had been adopted, unless a change occurs that impact the policy statements as agreed with collaboration steering board. We noted that each of the documents contained a statement 'Document Version Control By SharePoint From 11 April 2024, although the document revision tables included dates prior and post this date. As a result it may not be clear which is the latest version with a risk that the wrong version will be used.

Assignment: IT Asset Lifecycle Management 6.23/24				
	However, we feel the risk has been suitably reduced to reprioritise this as a low action. **2 - The action has been partly though not yet fully implemented.**			
Management Action	**Management action** The Force will ensure that it it is clear on each policy and procedure, what was the last date of review.	**Responsible Owner:** Head of ICT	**Date:** 31 July 2026	**Priority:** Low

Assignment: Data Quality 6.24/25				
Original management action / priority	The Force will evaluate the deletion of STORM data in accordance with notice periods and the best approach to take regarding this. This will be flagged internally and a decision made by senior leadership. **(High)**			
Audit finding / status	We confirmed that reviews have been performed of the Force Control Room (FCR) and how STORM is used, and additionally a data quality monitoring process was put in place. Although neither of these resolved the issue of deletion of data, it does reduce the risk that data is being incorrectly re-used. A formal decision is yet to be made on the deletion of data. We have therefore considered the action is still in progress, but have reprioritised it as a medium from a high action, given the action taken to date and the partial mitigation of the risk in this area. **2 - The action has been partly though not yet fully implemented.**			
Management Action	**Management action** The Force will make decision on the deletion of STORM data.	**Responsible Owner:** Head of Information Management	**Date:** 31 October 2026	**Priority:** Medium

Assignment: Data Quality 6.24/25	
Original management action / priority	A Data Strategy setting out the Force's approach to data quality will be finalised and communicated to the Force. **(Medium)**
Audit finding / status	We were provided a copy of the drafted Data Strategy with review notes dated 2025. We noted therefore that progress has been made in establishing a new data strategy, however this version has not yet been approved and distributed to relevant staff. **2 - The action has been partly though not yet fully implemented.**

Assignment: Data Quality 6.24/25				
Management Action	**Management action**	**Responsible Owner:**	**Date:**	**Priority:**
	The review of the Data Strategy 2025–2030 will be completed through approval of a new draft startegy and then published to staff as a final.	Data and Insight Lead	31 July 2026	Medium

Appendices

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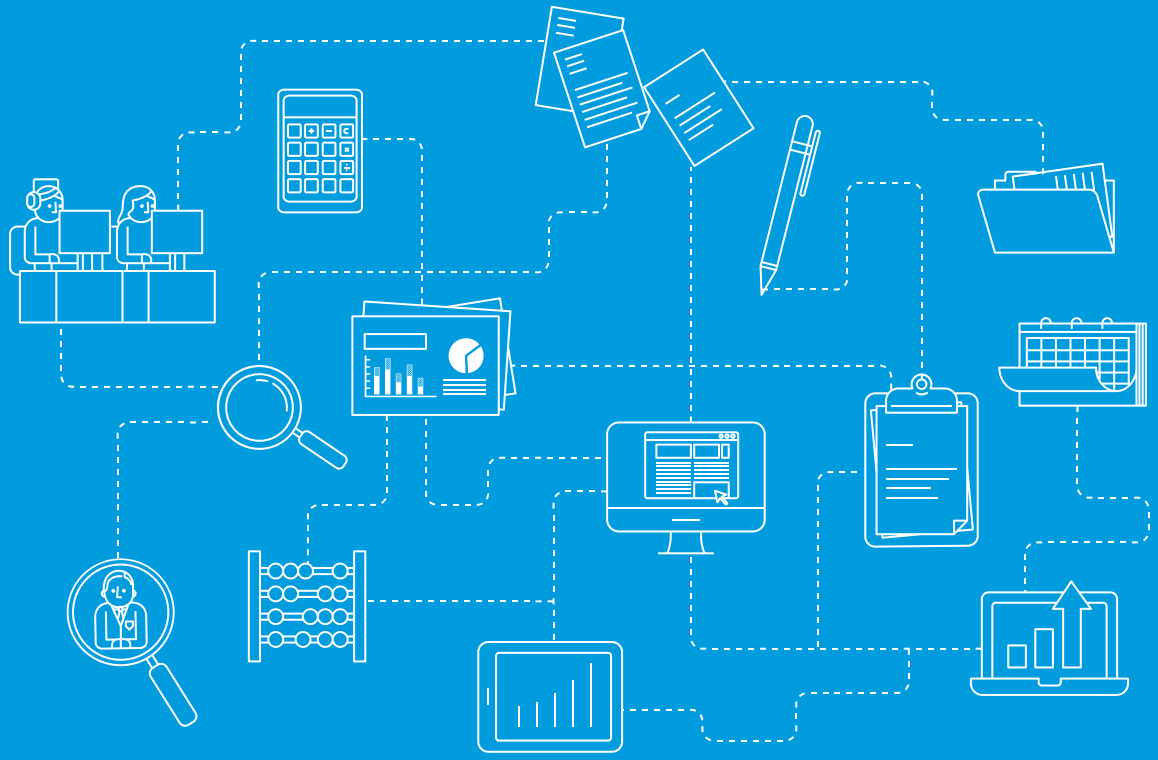

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented and superseded. [Add testing detail if required by your client]

Assignment title	Management actions
HR: Recruitment and Selection 8.23/24	**Implemented (Medium)** The Force will produce training material for assessors to assist them in the interview process. Once complete, this training material and guidance will be rolled out across the Force to ensure interviewers are qualified to recruit and select candidates.
Assignment: Follow Up of Previous Internal Audit Management Actions Visit 2 10.23/24	**Implemented (Low)** The Force will ensure the relevant member of the Force attends the governance meetings where the performance of the collaboration is monitored. Where the individual is unable to attend these meetings, the Force will either: . ensure a delegated representative attends on their behalf; or . request and retain a copy of the meeting minutes, papers, actions, and decisions logs documenting decisions made and reported. **Implemented (Low)** The Finance Team will ensure a correct form is completed and retained on file to support requests for supplier amendments.
Assignment: Police Officer Overtime 3.24/25	**Implemented (Low)** Line Managers will be sent the Individuals Costing Breakdowns from the Finance Team on a monthly basis to ensure that they are made aware of all overtime spending that they have authorised.
Assignment: Follow Up Visit 1 2.24/25	**Implemented (Low)** A procedure will be established for rights in relation to automated decision making and profiling. **Implemented (High)** The Force will ensure all vetting reviews are completed on a timely basis. These reviews are: • an annual review for those with MV in conjunction with SC clearance. • two reviews per the lifetime of the clearance for those individuals with MV or NPPV3 clearance. **Implemented (Medium)** Once the new APP guidance for vetting has been issued, the Force will consider the requirements for data retention of vetting records. Dependent on these requirements, any data which is no longer needed should be deleted and removed from police systems.
Assignment: Collaborations 5.24/25	**Implemented (Low)** Once Force leads have been identified for each collaboration, confirmation will be provided regarding underperformance and whether any has been identified and the measures in place to address any underperformance.
Assignment: Data Quality 6.24/25	**Implemented (Medium)** The Data Quality dashboard will be finalised and rolled out to relevant teams within the Force. Reporting on the volume of data quality issues will be undertaken to confirm the dashboard is being used and issues are being reviewed and rectified. **Implemented (Medium)** The audit process in place within the FCR will be reviewed to ensure sufficient audits are undertaken and a clear feedback process is in place. The review will also consider whether the Data Quality dashboard can be used to assist with targeted dip sampling (looking at repeat offenders and patterns with data quality discrepancies). **Implemented (Low)**

Assignment title	Management actions
	The Force will consider methods (such as dedicated phone lines) to allow staff and officers to raise issues directly with the Data Quality Team.
	Implemented (Low) Responsibility for data quality at a senior level will be considered to determine whether this is feasible and appropriate.
	Implemented (Low) Responsibilities will be clearly documented (such as the Data Strategy) and communicated to all staff and officers.
	Implemented (Medium) The Force will implement a process to identify and assign ownership to core datasets and ensure responsibility for data quality is clearly documented.
	Implemented (High) Work will be undertaken to assess the root cause of the address discrepancy that produces a '0' in front of address records.
	Implemented (Low) The Force will consider replicating the tracking spreadsheet used for duplicate persons and using this for duplicate addresses.
	Implemented (Medium) Alongside the creation of the Data Quality Strategy, the Force will consider the creation of a data quality meeting to ensure issues and feedback can be communicated across the organisation and enable the development of a data quality culture.
	Implemented (High) The Force will consider the findings from our data analytics work to identify any significant discrepancies.
Assignment: Cyber Risk Management 8.24/25	**Implemented (Medium)** The following amendments will be applied to the control of domain accounts. â€¢ All common accounts will be removed from the domain administrator listing â€¢ Web browser access will be disabled for domain administrator accounts
	Implemented (Medium) Management will undertake phishing exercises on a regular basis. Results will be reviewed and employees who click malicious links will be debriefed and given additional training.
Assignment: Freedom of Information 3.21/22	**Implemented (High)** The CDU will attempt to reduce the Freedom of Information request backlog in order to ensure the compliance rate is appropriate as per ICO guidelines.
Assignment: Seized Exhibits: Firearms and Bladed Articles 2.23/24	**Implemented (High)** The Force will ensure all bladed articles are stored in sealed tubes to prevent injury during storage as outlined in the Property and Exhibit Procedure. However, if an exhibit is too large, a safe alternative storage solution will be sought. The Force will ensure the exhibits for firearms and weapons are packaged correctly as part of their regular audit checks and descriptions are accurate on Niche records.
	Implemented (High) The Force will review the current process for making firearms safe to ensure a consistent approach is adopted across each store and to ensure made safe labels are visible, attached and complete, even where exhibits are stored in sealed boxes, and clear records are documented on Niche to support the process.
	Superseded (High) Following the completion of this audit, the results will be presented to the Chief Officer Team to make a decision on how officers should be held accountable for their property exhibits and ensuring they are completing the reviews and justification correctly and on time.
	Implemented (Medium)

Assignment title	Management actions
	Where exhibits are held with the Force Armourer for prolonged periods of time, review and justification updates should be available within the Niche record to confirm possible return date or reason for not returning.
	Implemented (Medium) The Exhibits Team will complete a full reconciliation of checked out exhibits which are categorised as 'not located in temp store when booking in' to ensure they identify missing exhibits from the temporary stores. As part of the audit schedule this should be completed within the weekly dip sampling for the temporary stores.
	Implemented (Low) Following the missing exhibit, all stores should consider best practice storage solutions which are embedded at both Northallerton and Harrogate stores to ensure all bladed articles are stored together where possible in boxes.
Assignment: Freedom of Information 1.23/24	**Implemented (Medium)** Once the vacant Legal Officer roles have been filled, the Force will implement the following: • A process for monitoring open FOIs and consistently chasing departments within the Force to provide information relating to an FOI. This process will be documented within the FOI process map. • A routine process for reviewing and identifying FOIs that are at risk of exceeding the 20 day limit to ensure that they are prioritised to ensure a response is provided in line with the FOI Act deadline. • A routine process for reviewing and identifying FOIs that have been logged on the FOI spreadsheet and where an extension to the 20 working day deadline is required in line with the FOI Act and ICO's guidance. • Where the deadline will be exceeded the Force will endeavour to inform the requestor of the delay. This process will be documented within the FOI process map.
	Implemented (Medium) The Force will continue to review the backlog of internal reviews to ensure these are completed. Where an internal review cannot be completed within 20 working days, the requestor will be informed of this delay.
	Implemented (Medium) The Team Leader (Civil Disclosure) will ensure they and relevant staff are trained on how to upload an FOI response containing attachments to the Force's website. The Team Leader (Civil Disclosure) will also define and communicate to the relevant staff which FOI responses are uploaded to the Force's website and any exceptions to this requirement.
	Implemented (Low) The FOI process map will be reviewed and updated to ensure it is reflective of current practice. This includes detailing FOIs received via social media and the Force's website.
Assignment: Health and Safety: Employer 5.23/24	**Implemented (Medium)** The Force will implement refresher health and safety training on a periodic basis. The Health and Safety Team will review system 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.
	Implemented (Medium)

Assignment title	Management actions
	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.
	Implemented (Medium) The Force will ensure that all officers and staff are made aware of the 24-hour reporting timeframe and that all RIDDOR reports are submitted in line with the HSE timeframes. These requirements should be added to the Health and Safety Policy and included within relevant training material. Where incidents are received after the 24-hour timeframe, this will be monitored by the Health and Safety Team and raised with relevant teams / managers, where applicable.
	Implemented (Medium) The Force will ensure that all risk assessments have been appropriately reviewed within the previous 12 months.
Assignment: IT Asset Lifecycle Management 6.23/24	**Implemented (Medium)** Management will perform a physical verification of all issued mobile phone devices and reconcile them with the inventory records. Management will also identify the root causes and resolve the issues relating to the duplicated IMEI and SIM card numbers.
	Implemented (Medium) Management will update the asset registers with the target refresh dates for each device and ensure they are accurate and consistent, and compare them with their target refresh dates to determine when they need to be replaced or upgraded.
	Implemented (Medium) When new devices are issued, this will be recorded accurately in the internal ICT system, and the Force will consider whether staff and officers should be required to sign to accept the device. The Force should assure itself that acceptable use (e.g. accessing unauthorised websites, safe storage of assets, etc) is fully covered by Force policies / procedures.
	Implemented (High) Management will investigate and reconcile the discrepancies within the disposals and asset registers. Management will further conduct regular audits and reconciliations of the disposal records to ensure the accuracy and completeness of the disposals register and asset registers.
	Implemented (Low) Management will review how to track the review and update cycle of policies and procedures and apply a consistent approach through a documented version control or using the metadata in SharePoint.

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The internal audit assignment has been scoped to provide assurance on how York and North Yorkshire Combined Authority - Police, manages the following area:

Objective of the risk under review
To meet internal auditing standards and to provide management with on-going assurance regarding implementation of management actions / recommendations.

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

- This review will examine the extent to which agreed management actions have been implemented.
- Testing will be performed as appropriate to confirm the implementation of agreed actions to manage risks identified as part of the initial fieldwork.
- Focus will be given to those management actions categorised as high and medium priority.
- Management assurances will be obtained for those management actions classified as low priority.

Limitations to the scope of the audit assignment:

- The review only covers the management actions stated and will not review the whole control framework. We are not providing assurance on the entire risk and control framework of the individual areas.
- We will provide assurance as to the implementation of recommendations arising from the assignments listed and any outstanding actions from prior years.
- Conclusions will be based on our assessments made through discussions with managers responsible for the implementation of management actions and where necessary evidence which demonstrates implementation.
- The level of implementation may be informed by sample testing.
- Further management actions may be raised based on sample testing. Where samples are required, records will be selected by the auditor from the time period.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

Debrief held	26 May 2026
Draft report issued	28 May 2026
Responses received	25 June 2026
Final report issued	26 June 2026

Internal audit Contacts	Dan Harris, Partner and Head of Internal Audit Matthew Stacey, Managing Consultant
Client sponsor	Strategy and Governance Lead
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