Joint Independent Audit Committee

Internal Audit Update Report September 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 1 September 2026.

2.3 As at 1 September 2026 there are 9 open audits with the oldest from March 2023. Eight audits have been closed, five new reports have been finalised and one report is in draft awaiting finalisation.

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

24/25 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
01.24.25	Financial Planning - *Complete*	FINAL	Substantial	0	0	0
02.24.25	Follow up 1 - *Complete*	FINAL	Partial	1 (0)	3 (0)	1 (0)
03.24.25	Police Officer Overtime - *Complete*	FINAL	Partial	0	5 (0)	3 (0)
04.24.25	Domestic Abuse - *Complete*	FINAL	Partial	3 (0)	5 (0)	4 (0)
05.24.25	Collaborations - *Complete*	FINAL	Partial	2 (0)	2 (0)	1 (0)
06.24.25	Data Quality - *Complete*	FINAL	Minimal	3 (0)	7 (0)	5 (0)
07.24.25	Ethical Standards - *Complete*	FINAL	Reasonable	0	4 (0)	1 (0)
08.24.25	Cyber Risk Management - *Complete*	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 - *Complete*	FINAL	Substantial	0	0	2 (0)
02.25.26	Complaints - *Complete*	FINAL	Reasonable	0	3 (0)	3 (0)
03.25.26	Commissioning - *Complete*	FINAL	Reasonable	*0*	3 (0)	3 (0)
04.25.26	Freedom of Information Requests – *Complete*	FINAL	Reasonable	0	2 (0)	1 (0)
05.25.26	Key financial Controls - Payroll	FINAL	Reasonable	0	0	1 **(1)**
06.25.26	Follow up 1 – *Complete*	FINAL	Good Progress	0	0	0
07.25.26	Police and Crime Plan – *Complete*	FINAL	Substantial	0	0	0
08.25.26	Seized Exhibits	FINAL	Partial	1 (0)	8 **(1)(3)(1)**	1 (0)
09.25.26	Follow up Visit 2	FINAL	Reasonable Progress	0	5 **(2)(3)**	1 (0)
	Complaints (Phase 2)	*Draft*	*Reasonable*		*3*	*1*

26/27 Plan	Report	Report Status	Assurance	Priority High	Medium	Low
01.26.27	Risk Management NEW	FINAL	Reasonable	0	4 **(4)**	3 **(2)**
	Use of AI Governance	*In Progress*		*0*	*0*	*0*
02.26.27	Fleet Management NEW	FINAL	Reasonable	*0*	2 **(2)**	3 **(2)(1)**
	Crime Data Recording	*In Progress*		*0*	*0*	*0*
	Key Financial Controls	*In Progress*		*0*	*0*	*0*
	Follow up visit 1			*0*	*0*	*0*
	Victims' Code			*0*	*0*	*0*
	DFU			*0*	*0*	*0*
	Estates			*0*	*0*	*0*
	Follow up visit 2			*0*	*0*	*0*

3. OVERVIEW OF OPEN AUDIT ACTIONS

3.1 As at 1 September 2026 there are 40 open audit actions which is an increase of 13 as last reported to JIAC in June 2026.

3.2 21 actions have been closed and 34 new actions have been added. Three actions are overdue and 27 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	**Closed**
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	
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	
		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)		
		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)		
		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)		
	Low	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)		
		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)		
		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. The £250 threshold should be reviewed to determine whether increasing this is more resource effective.	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)		**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	**Closed**
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.	**Closed**

2024/2025

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
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.	**Closed**
	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	**Closed**

	Low	9. Consider whether the DQ dashboard can[p= 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	**Closed**
09.24.25 (Key Financial Controls – Purchase Cards)	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 provided 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 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	30.09.26			30.09.26 (No Change)		

		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
04.25.26 Freedom of Information Requests	Medium	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					**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					
08.25.26 Seized Exhibits (New)	High	5. Where items are not located the missing items / discrepancies will be investigated. Comments will be detailed enough for another member of staff to be able to	30.06.26					**Closed**

		identify the action taken. If the item is to be recorded as lost, this should be reported to a suitably senior board or committee for awareness.						
	Medium	1. The Exhibits Management Support Officers will be rebriefed to reiterate the importance of ensuring that the locations and descriptions of items in Niche reflect the actual location of the exhibits, and that items held in the stores are accurately reflected in Niche.	30.04.26					
		2. The Force will ensure that items checked out, and in the Officers possession, are reviewed on a periodic basis and where the return date has passed Officers will update the system to confirm the location of the item and valid reasons for it not being returned. This will take place following the creation of the dashboard in action 7.	31.10.26					
		3. The Force will evaluate if an escalation process should be established where officers repeatedly fail to correctly log items checked out or provide reasons where the return date has passed.	31.10.26					
		4. For temporary stores that are not staffed, a member of staff from another store will undertake an audit on at least a monthly basis to ensure that the records are accurate.	30.06.26					**Closed**

		6. The Force will continue to install the CCTV and Borer access in temporary stores agreed in relation to risk 9142 on the Risk Register.	31.10.26					
		7. The Force will develop a series of management reports for Officers to ensure they have meaningful and accurate data to enable them to manage tasks in Niche.	31.07.26					**Closed**
		8. Heads of function will review the management information provided for their area in PowerBI and will follow these up with the relevant officer to ensure overdue tasks are dealt with in a timely manner. The management information reports will be reviewed in the Property and Exhibits meeting where Officers will be held to account for outstanding tasks and this will be escalated where necessary.	30.11.26					
		9. The force will ensure that the property and exhibits meetings have an appropriate list of attendees so any issues can be reviewed and action taken. Where appropriate attendance does not take place the actions will be followed up after the meeting	30.04.26					**Closed**
	Low	10. The Terms of reference for the Exhibits and Property Board will be updated to includes details of where issues are escalated in line with the North Yorkshire Police Protective Service Governance Structure.	30.04.26					**Closed**

09.25.26 Follow up visit 2 (new)	Medium	1. 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. *(Follow up 2 10.23.24)*	30.09.26				RSM - Previous action not fully implemented	
		2. Management will ensure that a restore test schedule is in place, evidencing business critical and financial systems have taken priority in backup restore testing. *(Cyber Risk Management 8.24.25)*	31.07.26				RSM – previous action has not been implemented	
		3. 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. *(Cyber Risk Management 8.24.25)*	30.09.26				RSM – previous action has not been implemented	
		5. The Force will make decision on the deletion of STORM data. *(Data Quality 6.24/25)*	31.10.26				RSM - The previous action has been partly though not yet fully implemented	

		6. The review of the Data Strategy 2025–2030 will be completed through approval of a new draft strategy and then published to staff as a final. *(Data Quality 6.24/25)*	31.07.26				RSM - The action has been partly though not yet fully implemented	
	Low	4. The Force will ensure that it is clear on each policy and procedure, what was the last date of review *(IT Asset Lifecycle 6.23.24)*	31.07.26				RSM - The previous action has been partly though not yet fully implemented.	**Closed**

2026/2027

Report	Assurance level	Action	Baseline due date	Revised due date	Comments	Current Due Date	Rationale	Status
01.26.27 Risk Management NEW	Medium	2. The Force will agree a risk appetite statement for relevant areas, particularly for risks on the Force Risk Register. Following this, an approach will be agreed with RAIB to ensure formal reporting of risk scoring against risk appetite. Medium Risk Manager 31 March 2027	31.3.27					
		3. The Force will review and enhance its risk scoring methodology by considering a 5 x 5 risk matrix to better differentiate between likelihood and impact, ensuring that high-impact risks are appropriately classified, prioritised, and subject to sufficient oversight.	31.3.27					
		5. The Force will implement regular checks (such as dip sampling) to confirm whether controls and actions have been documented for each risk.	01.03.27					

		The Force will also investigate whether the risk management system can be updated to include a reminder or notification to ask risk owners whether they have added and updated all controls and actions.						
		6. The Force will develop guidance for expected levels of details needed for controls and actions. As above, the Force will implement regular checks (such as dip sampling) to confirm whether controls and actions are sufficiently detailed to clearly explain what the control and action is.	01.03.27					
	Low	1. The Force will ensure that the final version of the Risk Management Policy is formally agreed, all tracked changes are removed, and the approved version is published and retained on file	30.09.26					**Closed**
		4. The Force will review whether it is beneficial to include an inherent risk score within the risk register framework. The result of this review will be communicated to an appropriate forum within the governance structure to enable oversight and challenge regarding the decision.	31.3.27					
		7. The volume of risks in departmental risk registers will be flagged internally and discussions held with owners of these risk registers to ensure that all relevant	31.3.27					

		risks have been identified and recorded on the relevant register. The Force will target those departmental risk registers with a low volume of risks to determine whether this is accurate or whether additional risks can be recorded.						
2.26.27 Fleet Management NEW	Medium	1.Management will strengthen monitoring of weekly vehicle inspections to ensure checks are completed in line with requirements. Any exceptions identified will be followed up and reported where inspections are overdue.	31.03.27					
		6. The Fleet Management team will develop and implement fleet KPIs with agreed targets covering key areas such as: • vehicle availability; • utilisation; • maintenance turnaround times; • workshop productivity; • external repair reliance; • compliance; and • fleet costs. Performance against these KPIs should be routinely reported to the Assets Monthly Performance Meeting and Support Services Steering Board to support effective oversight and challenge.	31.12.28					
	Low	2.Management will reinforce requirements for the completion and review of vehicle logbooks. These records will be periodically monitored to ensure vehicle checks, mileage information and	31.03.27					

		faults are recorded accurately and consistently						
		4. Management should periodically reconcile key fleet management data across TranMan, telematics systems and supporting schedules to ensure servicing intervals and other critical vehicle information remain accurate and consistent.	31.10.26					
		5. Management will ensure that evidence of the annual validation checks on staff driving licences are completed and retained centrally	31.10.26					
	Advisory	3.Management will consider whether opportunities exist to further integrate telematics and fleet management systems to enhance proactive monitoring of vehicle health, identify emerging maintenance issues earlier. This process will help to improve the efficiency of the fleet management processes. This could support preventative maintenance and reduce reliance on manual defect reporting.	31.12.28					