



THE POLICE AND CRIME COMMISSIONER FOR NORTH
YORKSHIRE AND THE CHIEF CONSTABLE OF NORTH YORKSHIRE

Internal Audit Progress Report

Joint Independent Audit Committee

26 July 2018

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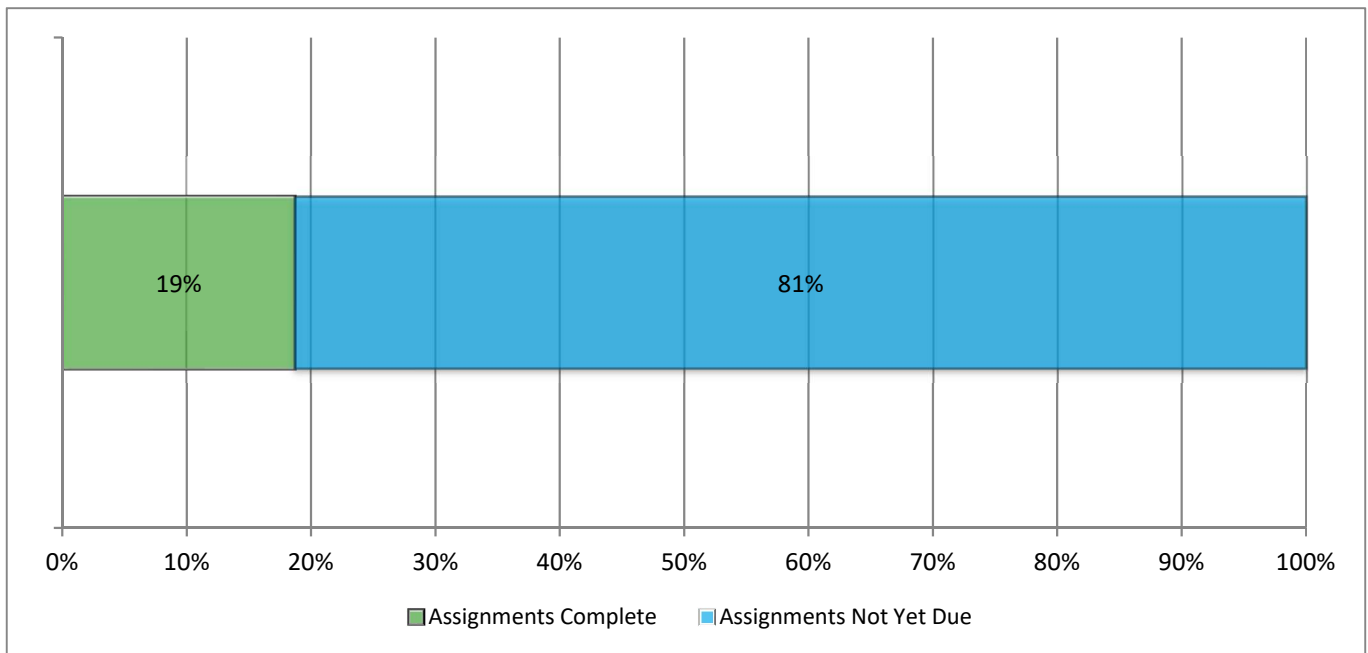
We have no responsibility to update this report for events and circumstances occurring after the date of this report.

RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

1 INTRODUCTION

The internal audit plan for 2018 / 2019 was approved by the Joint Independent Audit Committee on 20th March 2018.

The table below provides a summary update on progress against the 2018 / 2019 plan.



2 REPORTS CONSIDERED AT THIS JOINT INDEPENDENT AUDIT COMMITTEE

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Joint Independent Audit Committee held.

We have finalised four reports since the previous meeting and this is detailed in the table below:

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Chief Officers and Independent Custody Visitors' Expenses (2017 / 2018)	Final		1	4	0
Transparency: Specified Information Order	Final		9	2	0
Follow Up of Previous Internal Audit Recommendations – Visit 1	Final	Good Progress	0	1	0
Commissioning: North Yorkshire Justice Service and York Youth Offending Team	Final		0	0	0

2.1 Impact of findings to date

The Joint Independent Audit Committee (JIAC) should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the JIAC should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

We have not issued any negative opinions to date in 2018/19.

3 LOOKING AHEAD

Assignment area	Status	Target Joint Audit Independent Committee meeting
Key Financial Controls	Fieldwork scheduled to take place week commencing 23 rd July 2018 Planning document approved	November 2018
Police and Crime Plan	Fieldwork scheduled to take place week commencing 6 th August 2018 Planning document approved	November 2018
Crime Data Integrity Action Plan	Fieldwork scheduled to take place week commencing 13 th August 2018 Planning document approved	November 2018
Bail Management	Fieldwork scheduled to take place week commencing 3 rd September 2018 Planning document approved	November 2018
Freedom of Information Act	Fieldwork scheduled to take place week commencing 3 rd September 2018	November 2018
Resource Management: Overtime	Fieldwork scheduled to take place week commencing 10 th September 2018	November 2018
Human Resources Management – Sickness and Absence including Police Officer / Police Staff Medical Retirement	Fieldwork scheduled to take place week commencing 24 th September 2018	February 2019
Force Management Statements	Fieldwork scheduled to take place week commencing 5 th November 2018	February 2019
Governance	Fieldwork scheduled to take place week commencing 5 th November 2018	February 2019
ICT – Digital Enabled Services	Fieldwork scheduled to take place week commencing 5 th November 2018	February 2019
Transport Utilisation	Fieldwork scheduled to take place week commencing 19 th November 2018	February 2019

GDPR	Fieldwork scheduled to take place week commencing 3 rd December 2018	February 2019
Follow Up of Previous Internal Audit Recommendations: Visit 2	Fieldwork scheduled to take place week commencing 7 th January 2019	February 2019

4 OTHER MATTERS

4.1 Changes to the audit plan

There has been one change to the audit plan, please see details below:

Reason for change

A review of Key Financial Controls has been commissioned by the Chief Constable's Chief Finance Officer.

Requested by the Chief Constable's Chief Finance Officer.

The Resource Management: Overtime planned audit days have been reduced from 12 to 8 days (with a reduced scope) to accommodate this review.

4.2 Key performance indicators (KPIs)

Delivery	Quality		Quality	Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 working days	6 working days (average)	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	As and when required
			% of staff with CCAB/CMIIA qualifications	>50%	66% ytd
Final report issued within 3 working days of management response	3 working days	1 working day (average)	Turnover rate of staff	<10%	No staff turnover in 2018 / 2019
Audit reports presented to the agreed Joint Independent Audit Committee meetings	Yes	Yes	Response time for all general enquiries for assistance	2 working days	2 working days (average)
High and Medium recommendations followed up	Yes	Yes	Response for emergencies and potential fraud	1 working day	N/A

FOR FURTHER INFORMATION CONTACT

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