

The Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire

Internal Audit Progress Report

21 June 2022

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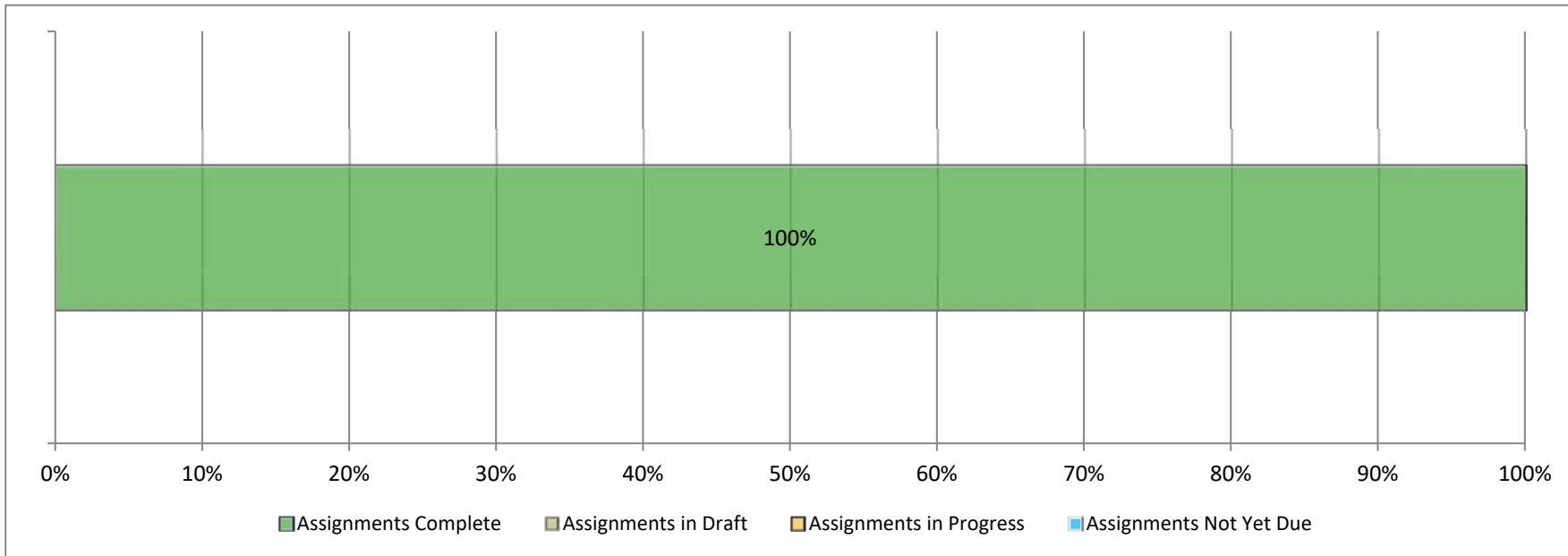
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1 Introduction


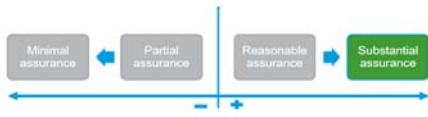
The internal audit plan for 2021/22 was approved by the Joint Independent Audit Committee (JIAC) on 16 March 2021. The graphic below provides a summary update on progress against the 2021/22 plan.



2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><u>Cyber Risk Management</u></p> <p><u>Objective of the review:</u> To provide assurance that computer systems and data are resilient to threats resulting from connection to the Internet.</p>	<p>Reasonable assurance</p> 	1	5	0
<p><u>Workforce Planning</u></p> <p><u>Objective of the review:</u> The organisation has a robust strategy and supporting processes in place to ensure that the Force has the right skills and capabilities throughout the Force both now and in the future.</p>	<p>Reasonable assurance</p>	1	2	0
<p><u>Financial Planning</u></p> <p><u>Objective of the review:</u> The organisations have an adequate and effective financial planning process to enable financial plans to be prepared based upon sound assumptions and accounting appropriately for efficiency savings.</p>	<p>Substantial assurance</p> 	1	0	0
<p><u>General Data Protection Regulation</u></p> <p><u>Objective of the review:</u></p>	<p>N/A</p>	5	4	2

The Force is compliant with the UK General Data Protection Regulation (UK GDPR), in relation to the use of personal data, and Part 3 of the Data Protection Act 2018 (DPA 2018) in relation to the processing of personal data for preventing, investigating, detecting and prosecuting crimes.

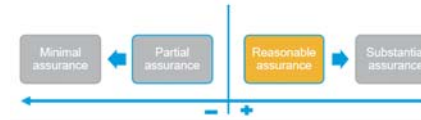
Communications

Objective of the review:

The organisation has adequate and effective processes in place to ensure that internal and external communications are managed and coordinated and that media enquiries are appropriately responded to.

Reasonable assurance

2 2 0



Appendix A: Other matters

Impact of findings to date on 2021/22 opinions

The 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 opinions. In 2021/22 we have issued three negative opinions (one minimal assurance and two partial assurance opinions) relating to final reports, and all of these will impact but not qualify our Head of Internal audit opinions. The annual report is a separate paper on the agenda.

Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit 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 being used to inform the training needs of our audit teams. The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

External reviews of quality

One of the key measures of quality is an independent third-party assessment and, as a firm we are required to conform to the requirements of the International Professional Practices Framework (IPPF) published by the Global IIA. Under the Standards, internal audit services are required to have an external quality assessment (EQA) every five years. The RSM UK Risk Assurance service line commissioned an external independent review of our internal audit services in 2021, to provide assurance as to whether our approach continues to meet the requirements.

The external review concluded that RSM 'generally conforms to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

Changes to the 2021/22 internal audit plan

Our approach to working with you has always been to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery. Detailed below are the changes to the audit plan:



Note	Auditable areas	Reason for change
1	<p>General Data Protection Regulation</p> <p>Communications</p> <p>Estates</p> <p>Reported to the Joint Independent Audit Committee on 21 September 2021</p>	<p>The internal audit plan was approved by the JIAC on 16 March 2021 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows:</p> <ul style="list-style-type: none"> • Estates: fieldwork originally scheduled to take place week commencing 5 July 2021. The fieldwork has been rescheduled for week commencing 25 October 2021. • Communications: fieldwork originally scheduled to take place week commencing 16 August 2021. The fieldwork has been rescheduled for week commencing 21 February 2022. • General Data Protection Regulation: fieldwork originally scheduled to take place week commencing 27 September 2021. The fieldwork has been rescheduled for week commencing 10 January 2022.
2	<p>General Data Protection Regulation</p> <p>Reported to the Joint Independent Audit Committee on 27 January 2022</p>	<p>The internal audit plan approved by the JIAC in March 2021 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows:</p> <p>General Data Protection Regulation: fieldwork originally scheduled to take place week commencing 27 September 2021. The fieldwork had been rescheduled for week commencing 10 January 2022. A further request was made by management to defer this review to week commencing 14 March 2022.</p>
3	<p>Financial Planning</p>	<p>The Financial Planning review was scheduled to take place week commencing 24 January 2022. At the request of the Force Chief Finance Officer this review has been rescheduled to week commencing 28 March 2022 to reflect the resource pressures on the department.</p>
4	<p>Communications</p>	<p>The Communications audit was rescheduled again to week commencing 28 March 2022.</p>

Appendix B: Key performance indicators (KPIs)

Delivery	Quality		Quality	Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	7 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
Final report issued within 3 days of management response	3 days	1 day (average)	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working day	-

Appendix C: Internal audit assignments reported previously

Reports previously seen by the Joint Independent Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Seized Exhibits	Official Sensitive	-	-	-
Follow Up of Previous Internal Audit Management Actions: Visit 1	Good progress	0	1	0
Freedom of Information	Partial assurance	1	4	2
 <p>A diagram showing assurance levels: Minimal assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance. A vertical line is positioned between Partial and Reasonable assurance. A horizontal double-headed arrow spans from Minimal to Substantial assurance, with a '-' sign on the left and a '+' sign on the right.</p>				
CIPFA Code of Practice – Financial Management	Advisory Review	0	2	0
Estates – Covid-19 Response	Substantial assurance	1	1	0
 <p>A diagram showing assurance levels: Minimal assurance, Partial assurance, Reasonable assurance, and Substantial assurance (highlighted in green). A vertical line is positioned between Reasonable and Substantial assurance. A horizontal double-headed arrow spans from Minimal to Substantial assurance, with a '-' sign on the left and a '+' sign on the right.</p>				

Capital Investment Programme

Partial assurance

0 5 2



Follow Up of Previous Internal Audit Management Actions: Visit 2

Good progress

0 1 0

Benefits Realisation

Substantial assurance

0 1 0



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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 **The Police, Fire and Crime Commissioner for North Yorkshire and the Chief Constable of North Yorkshire**, 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 Risk Assurance Services LLP 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 Risk Assurance Services LLP 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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

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Emergency Services News Briefing

March 2022



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In this edition of our news briefing, we draw attention to some of the key developments and publications. We also highlight our latest report on the lessons learnt following the coronavirus pandemic.

Police

A joint thematic inspection of the criminal justice journey for individuals with mental health needs and disorders

Between April and May 2021, Her Majesty's Inspectorate of Probation – supported by Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), Her Majesty's Crown Prosecution Service Inspectorate, Care Quality Commission, Healthcare Inspectorate Wales and Her Majesty's Inspectorate of Prisons – carried out a joint thematic inspection. This inspection followed the progress of individuals with mental health needs and disorders through the criminal justice system, from first contact with the police to release from prison. The inspection found poor support for people with mental health issues as they progress through the criminal justice system in England and Wales .

[Read more](#)

Questions for committee's consideration

Are you aware of the issues identified in this report and the steps your organisation is taking to address them?

Police officer uplift

The government's drive to protect the public by recruiting 20,000 additional police officers enters a new phase with the launch of a new advertising campaign. More than 11,000 people have already joined the police as part of the recruitment drive, helping to cut crime by 14 per cent (excluding fraud and computer misuse). The 11,053 additional officers to date have enabled police forces to set up new units tackling crime and protecting vulnerable people .

[Read more](#)

Questions for committee's consideration

Are you assured around where the additional resource is being directed and whether this is in line with police and crime plan priorities?

Strategic Review of Policing

The Police Foundation has published its Strategic Review of Policing in England and Wales, setting out a long-term strategic vision for a modern police service capable of meeting the challenges of the 21st century. The review also sets out 56 recommendations which includes recommendations on radical reform to police culture, skills and training, and organisational structure.

Among the recommendations in the report are calls for a 'licence to practice' for police officers, administered by the College of Policing, the professional standards body. The licence should be renewed every five years, subject to an officer demonstrating professional development through achieving relevant qualifications, passing an interview, or presenting a portfolio of activities and achievements.

[Read more](#)

Policing inspection programme and framework

HMICFRS launched a consultation which welcomed the views on its proposed policing inspection programme for the next three years. From April 2022, the inspection programme will take a multi-year approach rather than an annual one, setting out how HMICFRS will work and the areas that will be inspected in the next three years. However, HMICFRS intend to review the programme each year in light of new and emerging priorities for policing, as well as how its ability to inspect and promote improvement is affected by government funding. The consultation sought views on whether HMICFRS cover the right themes and areas of policing .

The consultation closed on 10 March 2022 and the final document, which will be appropriately revised to reflect the results of consultation, will be made available on HMICFRS's website

[Read more](#)

Questions for committee's consideration

Is your Audit Committee sighted on the outcomes of the HMICFRS inspection programme, and do you receive regular updates on progress against recommendations?

Police grants in England and Wales

The Home Office has published its final allocations of grants to police and crime commissioners in England and Wales for 2022 to 2023. The allocations of the Police Main Grant and DCLG Formula Funding that were provided to local policing bodies in 2021/22 'have been increased in line with the total overall increase of these grant streams in 2022/23 .'

[Read more](#)

Questions for committee's consideration

Are you aware of how your grant allocation affects your MTFP and are you assured of steps being taken to address any gaps in funding?

Value for money profiles

The latest value for money (VfM) profiles are available, to view comparative data on a number of policing activities. Available on the HMICFRS website, the latest VfM profiles enable individuals to explore the performance and spending of police forces .

[Read more](#)

Questions for committee's consideration

Has your Force reviewed this analysis to determine any outlying areas and are these being investigated?

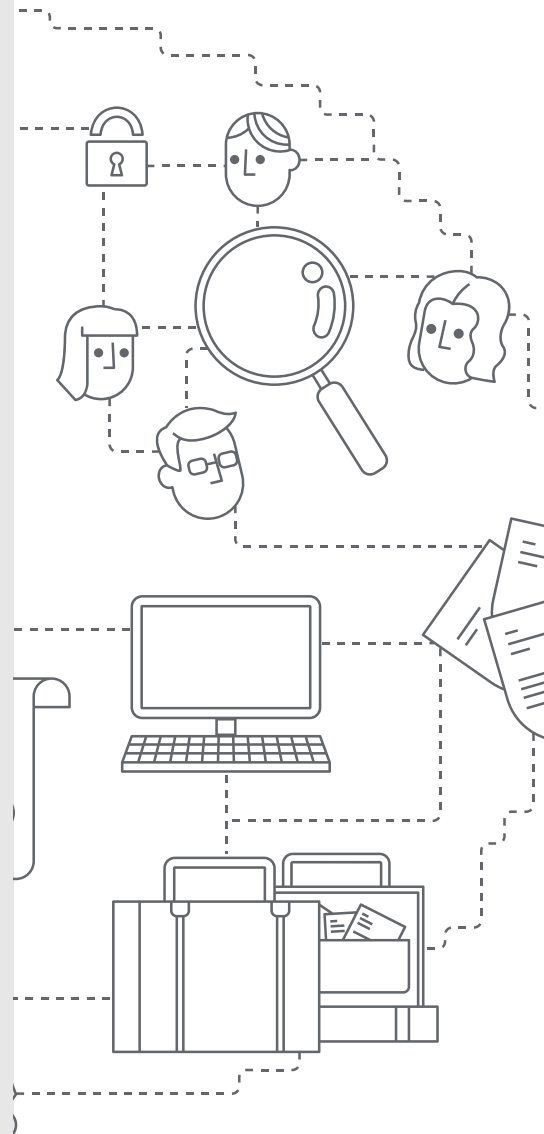
Strengthening resilience: lessons learnt from the impacts of the pandemic

As a consequence of the coronavirus pandemic, organisations have had to re-think, act quickly, and in many respects change how they have been operating. The pandemic has seen a rise in fraud, cyber risk, supply chain disruption and economic uncertainty, coupled with the adoption of homeworking arrangements and the relaxation of certain controls.

Throughout the pandemic, RSM's internal audit teams have continued to undertake reviews in a remote setting. Just like many organisations across the globe, we have had to navigate our way through the effects of the pandemic and adapt to the new ways of working while continuing to provide quality services for our clients. Some audit plans were paused during the early stages of the pandemic, but many organisations were keen to restart their internal audit work given the importance of seeking assurance over the controls in place, particularly where new processes had been established at pace. Our audit work has focused on our clients' responses to the pandemic and the lessons that have been learnt; with a focus on business continuity, agile and remote working, return to work and mental health.

As part of our research, we have analysed pandemic related management actions that were agreed with our clients as part of internal audit reviews during the latter part of 2019/20 and 2020/21. Overall, we have analysed 289 high, medium and low priority management actions agreed across 70 different reviews with a broad range of clients. Management actions were agreed with 63 organisations across the public and third sectors, and corporate organisations including several financial services businesses.

Access our report on [the RSM website](#).



Questions for committee's consideration

Has your organisation considered the key questions contained within the full report?

Fire

Detailed analysis of non-fire incidents

The Home Office has published statistics on non-fire incidents attended by fire and rescue services across England for the financial year 2020 to 2021 (1 April 2020 to 31 March 2021). Key statistics include:

- there were 151,044 non-fire incidents and 2,746 fatalities in non-fire incidents (a decrease of 12 per cent and an increase of five per cent respectively compared to the previous year);
- the most common categories of non-fire incidents attended were affecting entry/exit, road traffic collisions and assisting other agencies;
- fire and rescue services (FRSs) attended 22,524 road traffic collisions, this is a decrease of 28 per cent from last year; and
- FRSs attended 13,843 medical incidents, a decrease of 25 per cent compared with the previous year (18,347) and a decrease of 56 per cent compared with the financial year 2015 to 2016 (31,347).

[Read more](#)

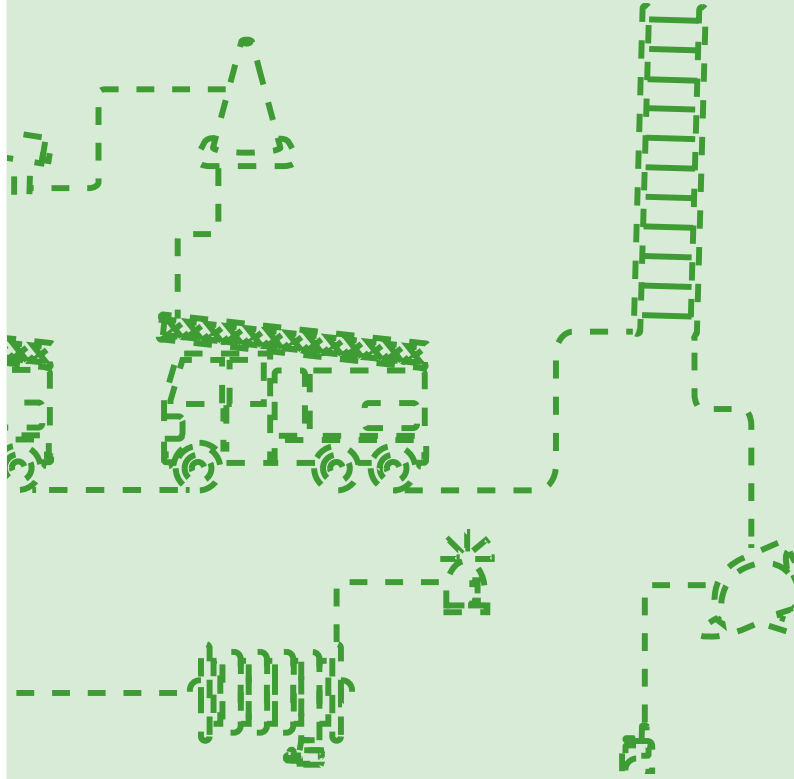
Questions for committee's consideration

How does your fire service benchmark / compare against these statistics?

Are you satisfied with the data being reported through your organisation and actions plans in place to improve performance?

Does your organisation understand how attendance at non-fire incidents impacts on the skills and training of your teams?

Is training aligned to the different demands being placed on the service?





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