



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

## Internal Audit Progress Report 19 September 2023

This report is solely for the use of the persons to whom it is addressed.

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.

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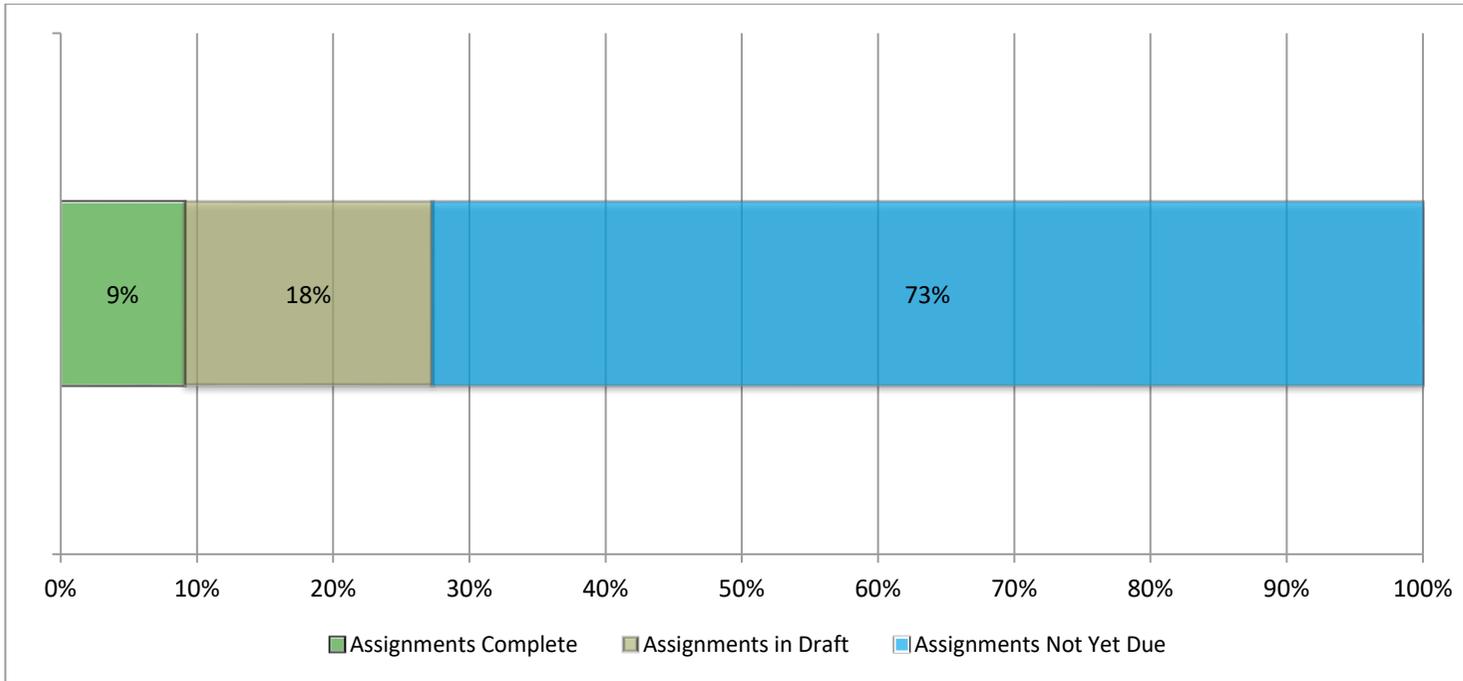
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# 1 Introduction

The internal audit plan for 2023/24 was approved by the Joint Independent Audit Committee at the 21 March 2023 meeting. We will continue to work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs.

This report provides an update on progress against that plan and summarises the results of our work to date. The graphic below provides a summary update on the progress against the 2023/24 plan.

We have also provided a summary of the remaining 2022/23 advisory review at Appendix A below.



## Appendix A: Progress against the internal audit plan 2022/23

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Purchasing Process Review	Draft report issued on 26 May 2023			Report to be finalised with management.	December 2023	-

## Appendix B: Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Freedom of Information Requests	<b>Draft report issued on 22 August 2023</b>				December 2023	-
Seized Exhibits: Firearms and Bladed Articles	<b>Draft report issued on 22 August 2023</b>				December 2023	-
Follow Up of Previous Internal Audit Management Actions: Visit 1	<b>Draft report issued on 25 August 2023</b>				December 2023	-
IT Audit Coverage	<b>Planning document issued</b> Fieldwork scheduled to commence 2 October 2023	-	-	-	December 2023	-
Health and Safety: Employer	<b>Planning document issued</b> Fieldwork scheduled to commence 2 October 2023	-	-	-	December 2023	-
Equality and Diversity	Fieldwork scheduled to commence 30 October 2023	-	-	-	March 2024	-

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Service Planning	Fieldwork scheduled to commence 20 November 2023	-	-	-	March 2024	-
HMICFRS: Recommendation Tracking	Fieldwork scheduled to commence 22 January 2024	-	-	-	March 2024	-
Key Financial Controls	Fieldwork scheduled to commence 29 January 2024	-	-	-	March 2024	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to commence 19 February 2024	-	-	-	June 2024	-
HR: Recruitment and Selection	Fieldwork scheduled to commence 26 February 2024	-	-	-	June 2024	-

## Appendix C: Other matters

### Changes to the audit plan

We will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Financial Planning	At the request of management, the Financial Planning review has been removed from the 2023/24 Internal Audit Plan at the request of the Risk and Assurance Board. The audit was originally scheduled to take place in July 2023.

### Head of Internal Audit Opinion 2023/34

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 opinions.

To date we have not issued any final reports for 2023/24. We will provide an update at the next meeting.

## Appendix D: Key performance indicators (KPIs)

	Delivery		Quality		
	Target	Actual	Target	Actual	
Draft reports issued within working 10 days of debrief meeting	10 working days	5 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.
Final report issued within 3 working days of management response	3 working days	1 working 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	-



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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.

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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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