



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

Internal Audit Progress Report

18 April 2024

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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





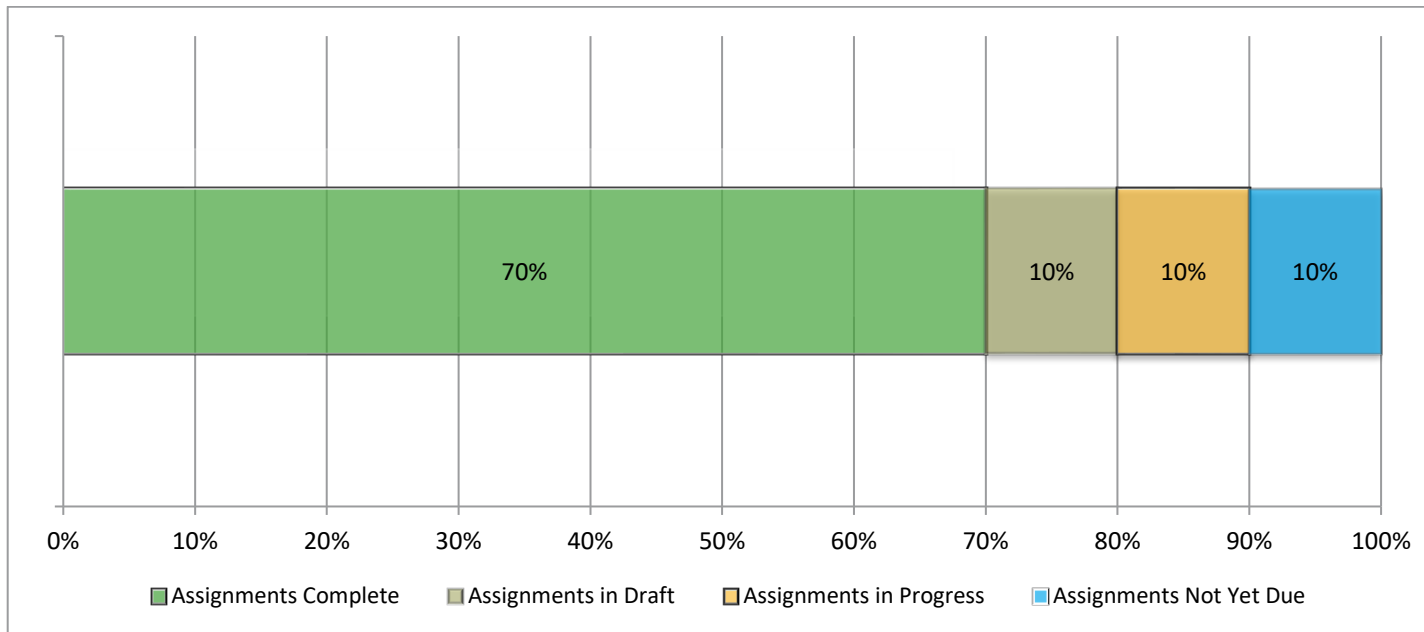
Contents

1	Introduction	3
2	Reports	4
	Appendix A: Progress against the internal audit plan 2023/24	6
	Appendix B: Other matters	9
	Appendix C: Key performance indicators (KPIs).....	11

1 Introduction

The internal audit plan for 2023/24 was approved by the Joint Independent Audit Committee (JIAC) at the 21 March 2023 meeting. We will 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 of the progress against the 2023/24 plan*.



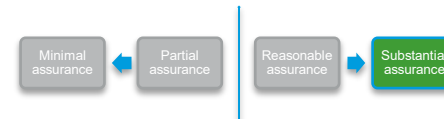
* The above graphic does not include the Purchasing Process Review which was performed in 2022/23.

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>Purchasing Process Review (2022/23)</u></p> <p><u>Objective</u></p> <p>To provide assurance on the adequacy of processes in place to manage purchasing arrangements across the Force and identify gaps, weaknesses or inconsistencies in current processes requiring management attention.</p>	Advisory	10	6	1
<p><u>Follow Up of Previous Internal Audit Management Actions: Visit 1 (Official Sensitive)</u></p> <p><u>Objective:</u></p> <p>To provide assurance that actions closed on ARM are supported by appropriate evidence to reflect what has been reported to management and the Joint Independent Audit Committee.</p>	Reasonable progress	1	4	2
<p><u>Equality and Diversity</u></p> <p><u>Objective:</u></p> <p>This review will cover the Force's policies, procedures and process in relation to equality and diversity including compliance with the procedures and reporting through the governance structures.</p>	Substantial Assurance	2	0	0





Assignment	Opinion issued	Actions agreed		
		L	M	H
<p><u>Health and Safety: Employer</u></p> <p><u>Objective:</u> To ensure the Force has appropriate systems in place to mitigate risks relating to health and safety.</p>	<p>Reasonable Assurance</p>	0	5	0
<p><u>IT Asset Lifecycle Management (Official Sensitive)</u></p> <p><i>Risk relevant to the review: Risk 8004</i></p> <p><u>Objective:</u> To ensure that hardware and software assets are procured, monitored, maintained, and disposed appropriately.</p>	<p>Partial Assurance</p>	1	5	1
<p><u>Key Financial Controls: Accounts Receivable</u></p> <p><u>Objective:</u> To ensure that financial processes in place relating to accounts receivable are robust and include appropriate segregation of duties to ensure that transactions are processed and recorded accurately and are consistent with authorised limits.</p>	<p>Reasonable Assurance</p>	6	5	0

Appendix A: 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	Presented to JIAC in November 2023 Partial Assurance	6	9	0	November 2023	November 2023
Seized Exhibits: Firearms and Bladed Articles	Presented to JIAC in November 2023 Minimal Assurance	1	2	5	November 2023	November 2023
Follow Up of Previous Internal Audit Management Actions: Visit 1	Presented in this progress report Reasonable progress	1	4	2	November 2023	April 2024*
Equality and Diversity	Presented in this progress report Substantial Assurance	2	0	0	April 2024	April 2024



Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Health and Safety: Employer	<p>Presented in this progress report</p> <p>Reasonable Assurance</p>	0	5	0	April 2024	April 2024
IT Asset Lifecycle Management	<p>Presented in this progress report</p> <p>Partial Assurance</p>	1	5	1	April 2024	April 2024
Key Financial Controls: Accounts Receivable	<p>Presented in this progress report</p> <p>Reasonable Assurance</p>	6	5	0	April 2024	April 2024



Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
HR: Recruitment and Selection	Draft report issued 19 March 2024	-	-	-	June 2024	
HMICFRS: Recommendation Tracking	Fieldwork complete	-	-	-	June 2024	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to commence 15 April 2024	-	-	-	June 2024	-

The above table is accurate at the time of writing (20 March 2024). Any changes to the internal audit plan have been outlined under Appendix B – Other matters below.

* The report for the Follow Up of Previous Internal Audit Management Actions: Visit 1 was issued in draft on 25 August 2023. Management responses were not received in time for the November 2023 JIAC meeting.

Appendix B: 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 Reported to the JIAC (September 2023)	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.
2	Service Planning Reported to the JIAC (November 2023)	The Force has implemented a new business and financial planning cycle and management has requested that the review be moved into the 2024/25 internal audit plan to align with this cycle. This is due to be presented to the Risk and Assurance Board for final decision.
3	Key Financial Controls Reported to the JIAC (November 2023)	At the request of management, the Key Financial Controls review will cover overtime. Update for April 2024 JIAC meeting: Management requested that the overtime review is deferred and included as part of the 2024/25 internal audit plan (as presented in the April 2024 JIAC meeting). Management requested the focus of the Key Financial Controls review was changed to accounts receivable and the final report is presented to the April 2024 JIAC meeting.



Head of Internal Audit Opinions 2023/24

The JIAC 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.

We have issued seven final reports to date, three of which have resulted in negative opinions being provided (two partial and one minimal). These three negative reports will impact our year end opinions.

Three reports were issued with positive opinions (one substantial and two reasonable). In addition, our Follow Up: Visits 1 resulted in a positive opinion (reasonable progress). These reports will inform our opinion at year end, along with those that are still to be finalised. The remaining three audits are either in progress or commencing shortly and we will keep the Chief Finance Officers of the Commissioner and Chief Constable informed of the outcome of these reviews, and any potential impact from these reviews on our year end opinions.

Appendix C: Key performance indicators (KPIs)

	Delivery		Quality		
	Target	Actual	Target	Actual	
Draft reports issued within working 10 days of debrief meeting	10 working days	8 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	-



For more information contact

Dan Harris, Head of Internal Audit

Daniel.Harris@rsmuk.com

+44 7792 948767

Phil Church, Associate Director

Philip.Church@rsmuk.com

+44 7528 979982

rsmuk.com

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.

RSM UK 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.