



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

## Internal Audit Progress Report

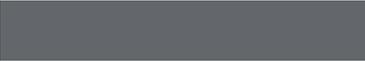
13 June 2024

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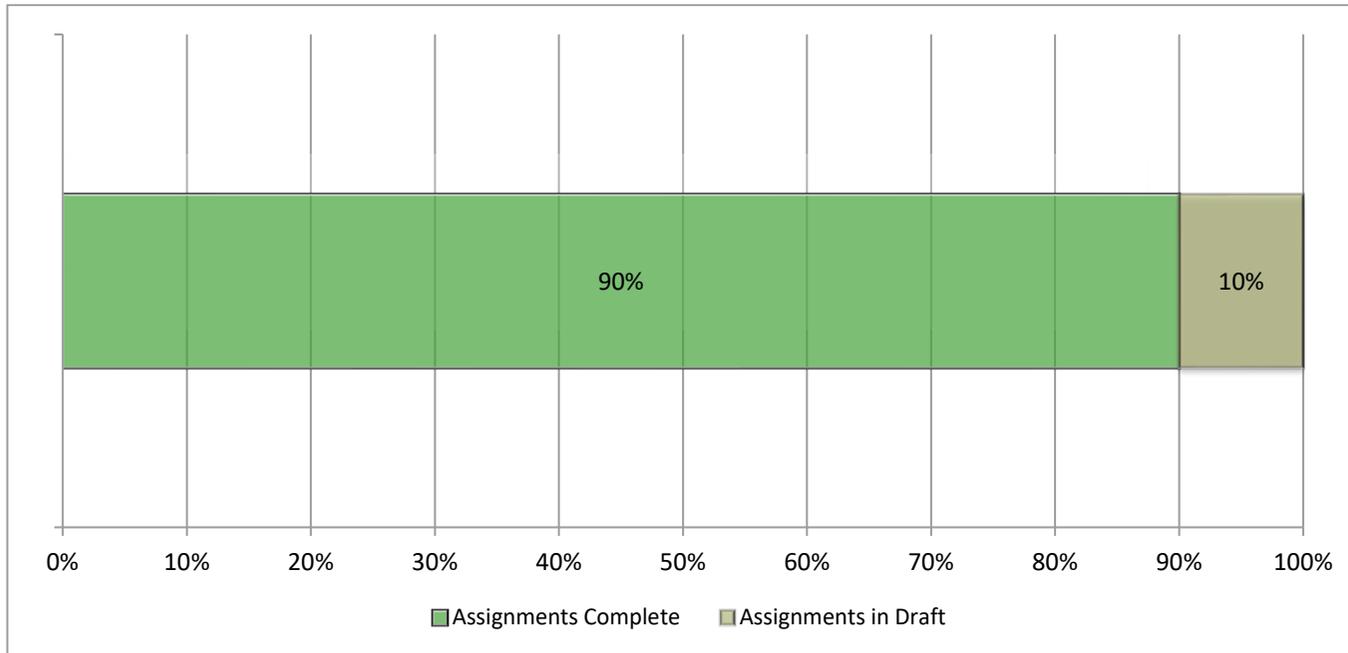
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# 1 Introduction

The internal audit plan for 2023/24 was approved by the Joint Independent Audit Committee (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.

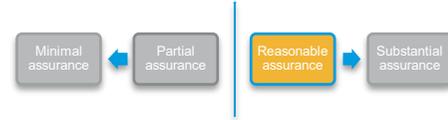


## 2 Reports

### 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><b><u>HR: Recruitment and Selection</u></b></p> <p><i>Risk relevant to the review: Risk 8584</i></p> <p><u>Objective:</u> To determine whether the Force has effective processes in place to manage its recruitment programme, including how retention informs the development of the Medium-Term People Plan and People Strategy.</p>	Substantial Assurance	4	1	0
<p><b><u>HMICFRS: Recommendation Tracking</u></b></p> <p><u>Objective:</u> The Force has an appropriate framework in place to monitor and report on progress / completion of HMICFRS recommendations and areas for improvement (AFIs).</p>	Reasonable Assurance	1	6	0

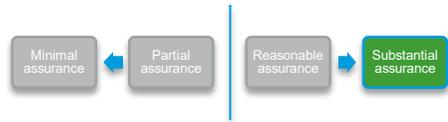


## Appendix A: Progress against the internal audit plan 2023/24

Assignment	Status / Opinion issued	Actions agreed			Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		L	M	H		
Freedom of Information Requests	<b>Presented to JIAC in November 2023</b>	6	9	0	November 2023	November 2023
						
Seized Exhibits: Firearms and Bladed Articles	<b>Presented to JIAC in November 2023</b>	1	2	5	November 2023	November 2023
						
Follow Up of Previous Internal Audit Management Actions: Visit 1	<b>Presented to JIAC in April 2024</b> <b>Reasonable progress</b>	1	4	2	November 2023	April 2024 <sup>1</sup>
Equality and Diversity	<b>Presented to JIAC in April 2024</b>	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

**Presented to JIAC in April 2024**

0 5 0

April 2024

April 2024



IT Asset Lifecycle Management

**Presented to JIAC in April 2024**

1 5 1

April 2024

April 2024



Key Financial Controls: Accounts Receivable

**Presented to JIAC in April 2024**

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	<b>Presented in this report</b>	4	1	0	June 2024	June 2024
HMICFRS: Recommendation Tracking	<b>Presented in this report</b>	1	6	0	June 2024	June 2024
Follow Up of Previous Internal Audit Management Actions: Visit 2	<b>Draft report issued 15 May 2024</b>	Report with management for review.			June 2024 <sup>2</sup>	-

<sup>1</sup> 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.

<sup>2</sup> The report for the Follow Up of Previous Internal Audit Management Actions: Visit 2 was issued in draft on 15 May 2024. Management responses were not received in time for the June 2024 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 <b>Reported to the JIAC (September 2023)</b>	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 <b>Reported to the JIAC (November 2023)</b>	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 <b>Reported to the JIAC (November 2023)</b>	At the request of management, the Key Financial Controls review will cover overtime. <b>Update presented to April 2024 JIAC meeting:</b> 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 qualified / negative annual opinions.

Please refer to our Annual Report on the agenda at today's meeting for our opinions for 2023/24.

## 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	11 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

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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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