



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

Internal Audit Progress Report

21 May 2019

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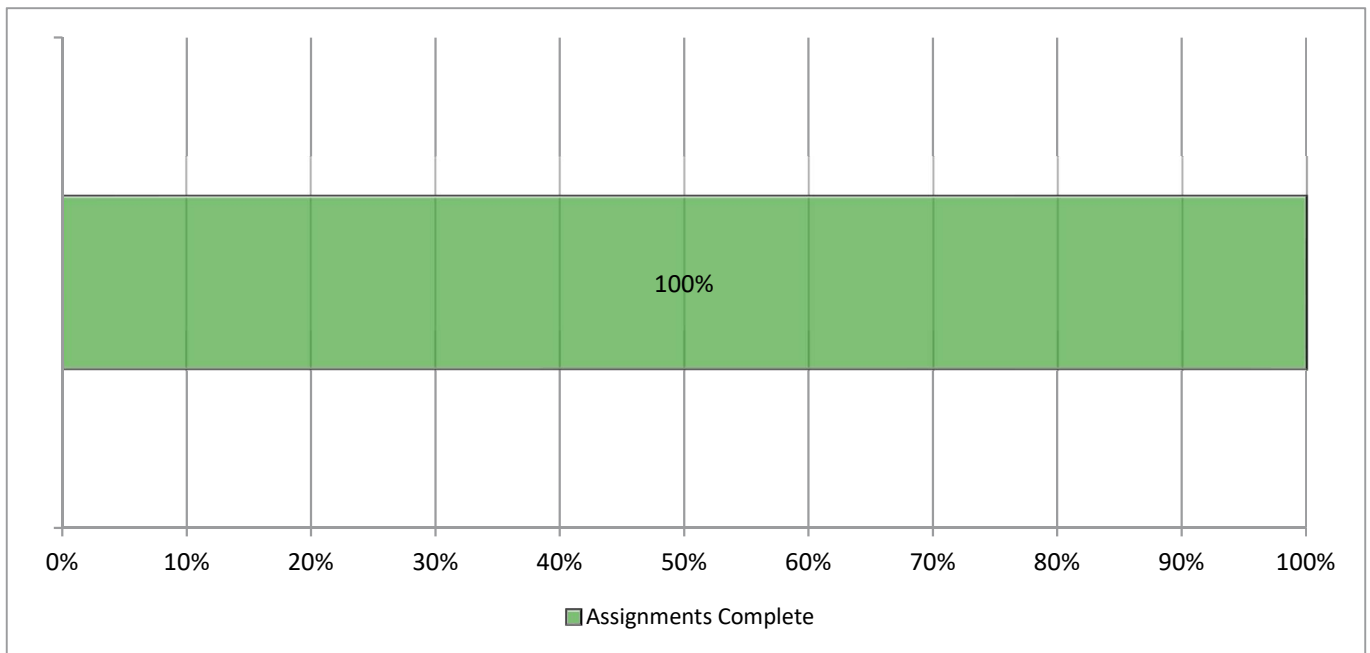
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1 INTRODUCTION

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

The graphic 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 since the last Joint Independent Audit Committee held.

We have finalised two reports since the previous meeting and these are detailed in the table below:

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Open Investigations and Crimes	Final		0	3	2
SharePoint Security	Final		3	2	1

2.1 Impact of findings to date

We issued a total of five partial (negative) assurance opinions in 2018/19. The organisations should therefore consider the partial assurance opinions given for Bail Management, GDPR: Subject Access Requests, Crime Data Integrity Action Plan, Open Investigations and Crimes and Transport Utilisation when completing their annual governance statements, together with any actions taken by management to address the actions agreed.

3 LOOKING AHEAD 2019 / 2020

Assignment area	Status	Target Joint Independent Audit Committee
Vetting	Draft report issued.	July 2019
Positive Action Plan	Fieldwork scheduled to take place week commencing 27 May 2019. Planning document issued and approved.	July 2019
Follow Up of Internal Audit Management Actions: Visit 1	Fieldwork scheduled to take place week commencing 27 May 2019. Planning document issued and approved.	July 2019
Integrated Offender Management	Fieldwork scheduled to take place week commencing 11 June 2019. Planning document issued and approved.	July 2019
Risk Management	Fieldwork scheduled to take place week commencing 24 June 2019.	November 2019
Criminal Disclosure	Fieldwork scheduled to take place week commencing 12 August 2019.	November 2019
Human Resources: Wellbeing	Fieldwork scheduled to take place week commencing 12 August 2019.	November 2019
Seized Exhibits / Cash Spot Checks	Fieldwork scheduled to take place week commencing 7 October 2019	November 2019
Transform 2020	Fieldwork scheduled to take place week commencing 19 August 2019	November 2019
Misconduct and Disciplinary Process	Fieldwork scheduled to take place week commencing 23 September 2019.	November 2019
Seized Exhibits / Cash Spot Checks	Fieldwork scheduled to take place week commencing 7 October 2019	November 2019
Human Resource Management and Succession Planning	Fieldwork scheduled to take place week commencing 18 November 2019	March 2020
IT	Fieldwork scheduled to take place week commencing 18 November 2019.	March 2020

Transform 2020	Fieldwork scheduled to take place week commencing 2 December 2019.	March 2020
Victims' Code	Fieldwork scheduled to take place week commencing 13 January 2020.	March 2020
Follow Up of Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 13 January 2020.	March 2020

4 OTHER MATTERS

4.1 Changes to the audit plan

There have been two changes to the audit plan 2018 / 2019, please see details below:

Force Management Statements	Reason for change
Force Management Statements	The HMICFRS reporting template for force management statements is due to change in 2019 / 2020.
Governance	Due to the Enabled Services changes and T2020 this review has been deferred. A review of the NICHE system will now take place and this will focus on crimes that are not closed and remain open.

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	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)	% of staff with CCAB/CMIIA qualifications	>50%	90%
High and Medium recommendations followed up	Yes	Yes	Response time for all general enquiries for assistance	2 working days	2 working days (average)
			Response for emergencies and potential fraud	1 working days	N/A

APPENDIX A: INTERNAL AUDIT ASSIGNMENTS COMPLETED TO DATE

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

Assignment	Assurance level	Actions agreed		
		L	M	H
Crime Data Integrity Action Plan		4	2	2
Bail Management		0	6	2
Transport Utilisation		2	5	0
GDPR: Subject Access Requests		3	2	1
Police and Crime Plan		2	2	0
Key Financial Controls		3	4	0
Human Resource Management: Sickness and Absence including Medical Retirement		2	3	0
Transparency: Specified Information Order		9	2	0

Assignment	Assurance level	Actions agreed		
		L	M	H
Resource Management: Overtime		1	3	0
Freedom of Information Act		3	2	1
Commissioning: North Yorkshire Justice Service and York Youth Offending Team		0	0	0
Follow Up of Previous Internal Audit Recommendations – Visit 1	Good Progress	0	1	0
Follow Up of Previous Internal Audit Recommendations: Visit 2	Reasonable Progress	1	5	0

All of the assurance levels and outcomes provided above should be considered in the context of the scope, and the limitation of scope, set out in the individual Assignment Report.

FOR FURTHER INFORMATION CONTACT

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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 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 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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