

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

Internal Audit Progress Report

21 March 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



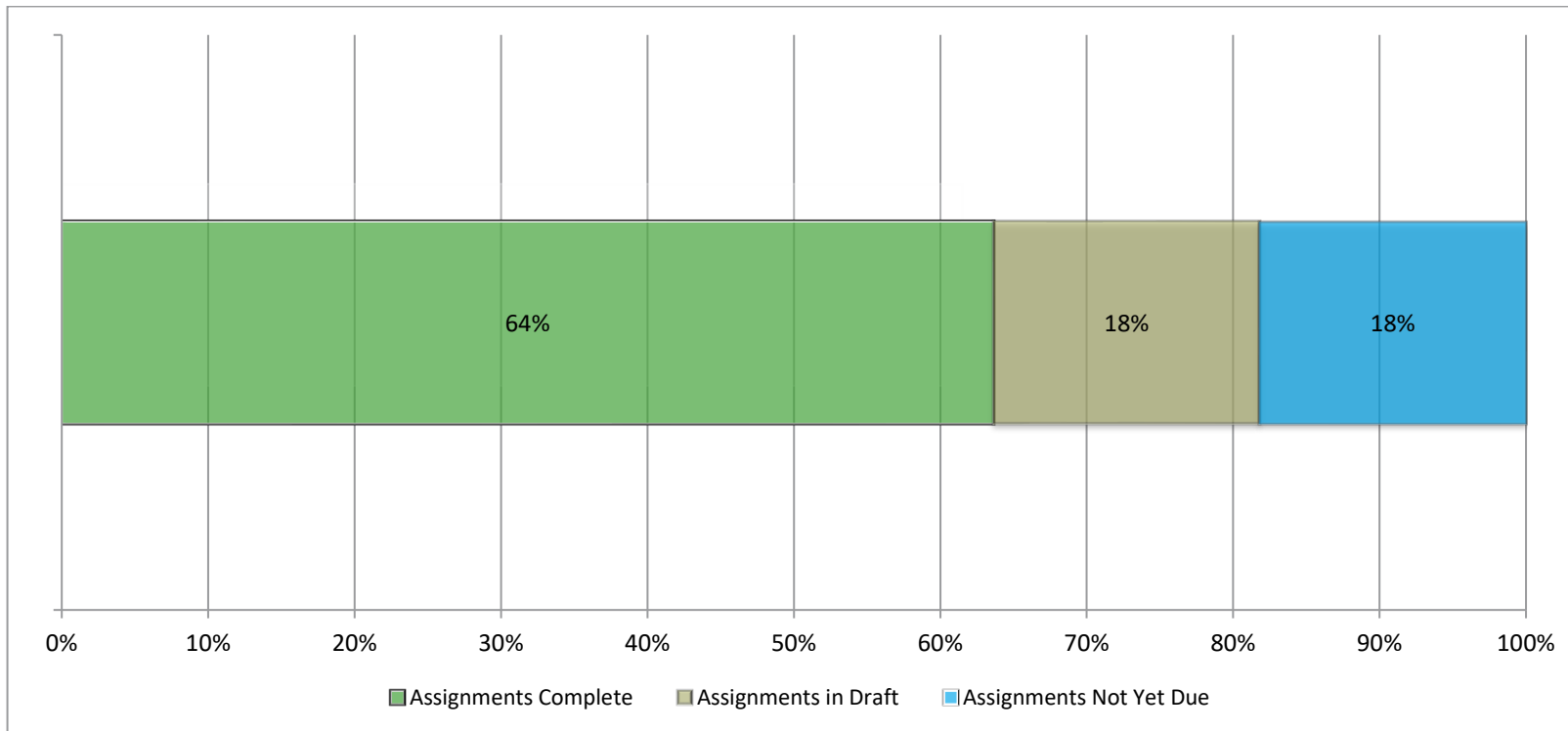
Contents

1	Introduction	3
2	Reports	4
	Appendix A: Progress against the internal audit plan 2022/23	5
	Appendix B: Other matters	6
	Appendix C: Key performance indicators (KPIs).....	8
	Appendix D: Internal audit assignments reported previously	9

1 Introduction

The internal audit plan for 2022/23 was approved by the Joint Independent Audit Committee (JIAC) on 15 March 2022.

The graphic below provides a summary update on progress against the 2022/23 plan.

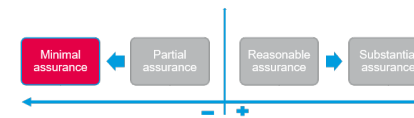


2 Reports

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>Follow Up of Previous Internal Audit Management Actions: Visit 2</u></p> <p><u>Objective of the review:</u></p> <p>We will confirm the actions closed on ARM are supported by appropriate evidence to reflect what has been reported to management and the Joint Independent Audit Committee.</p>	Good Progress	0	0	0
<p><u>Fleet Management</u></p> <p><u>Objective of the review:</u></p> <p>Whether the Force have adequate controls and systems in place to inform its fleet management strategy and account for capital expenditure.</p>	Minimal Assurance	3	8	8



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

Assignment	Status	Target Joint Independent Audit Committee
Risk Management	Draft report issued 24 January 2023	June 2023
Key Financial Controls – Accounts Payable	Draft report issued 2 March 2023	June 2023
Collaborations	<p>Planning document issued and approved</p> <p>Fieldwork scheduled to take place week commencing 6 March 2023</p>	June 2023
Custody Detention	<p>Planning document issued and approved</p> <p>Fieldwork scheduled to take place week commencing 20 March 2023</p>	June 2023

Appendix B: Other matters

Impact of findings to date on 2022/23 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. We have issued two final reports with negative opinions to date (payroll and fleet management). This will impact on the annual opinions but will not in isolation qualify the year end opinions.

Changes to the 2022/23 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	Collaborations Follow Up of Previous Internal Audit Management Actions: Visit 1 Human Resources: Restrictive Duties Performance Management (Reported to JIAC in September 2022)	The internal audit plan was approved by the JIAC on 15 March 2022 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows: <ul style="list-style-type: none"> • Collaborations: fieldwork originally scheduled to take place week commencing 4 July 2022. The fieldwork has been rescheduled for week commencing 10 October 2022. • Follow Up of Previous Internal Audit Management Actions: Visit 1: fieldwork originally scheduled to take place week commencing 11 July 2022. The fieldwork has been rescheduled for week commencing 3 October 2022. • Human Resources: Restrictive Duties: fieldwork originally scheduled to take place week commencing 5 September 2022. The fieldwork has been rescheduled for week commencing 24 October 2022. • Performance Management: fieldwork originally scheduled to take place week commencing 31 October 2022. The fieldwork has been rescheduled for week commencing 6 February 2023.
2	Collaborations (Reported to JIAC in November 2022)	The internal audit plan was approved by the JIAC on 15 March 2022 included proposed delivery dates. At the request of management, the fieldwork delivery timings have been changed as follows: <ul style="list-style-type: none"> • Collaborations: fieldwork originally scheduled to take place week commencing 4 July 2022. The fieldwork has been rescheduled for week commencing 10 October 2022. A further request was made to undertake this review week commencing 27 February 2023

3	Service Planning / Performance Management	At the request of management, a review of Fleet Management was undertaken in the place of the Service Planning and Performance Management reviews.
	Victims' Code	At the request of management, the Victims' Code review was replaced with a Custody Detention review.

Appendix C: Key performance indicators (KPIs)

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

Appendix D: 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
Vetting	Reasonable Assurance	0	1	1
Firearms Licensing	Reasonable Assurance	1	3	0
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable Progress	0	3	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
Payroll	<p>Partial Assurance</p> <p>The diagram shows a horizontal scale with four boxes: Minimal assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance. A vertical line is positioned between Reasonable and Substantial assurance. A double-headed arrow spans the entire scale, with a '-' sign below the left half and a '+' sign below the right half.</p>	4	7	1
Human Resources: Restrictive Duties	<p>Substantial Assurance</p> <p>The diagram shows a horizontal scale with four boxes: Minimal assurance, Partial assurance, Reasonable assurance, and Substantial assurance (highlighted in green). A vertical line is positioned between Reasonable and Substantial assurance. A double-headed arrow spans the entire scale, with a '-' sign below the left half and a '+' sign below the right half.</p>	1	1	0

For more information contact

Daniel Harris

Head of Internal Audit

RSM UK Risk Assurance Services LLP

1 St. James' Gate, Newcastle Upon Tyne, NE1 4AD

M: +44 (0)7792 948767 | **W:** www.rsmuk.com

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.

Emergency Services News Briefing

March 2023



Contents

Police	3
Fire	6
Police and Fire	9
References	10



In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on the latest reports from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and the latest updates from the government.

Police

An inspection into how well the police and other agencies use digital forensics in their investigations

HMICFRS has published a report following an examination on how effective the police are at providing digital forensics, capturing evidence from a range of different digital devices, from smartphones to computers. The findings revealed that some forces were overwhelmed and did not have a clear understanding of what digital forensics are. This led to huge delays in examining devices, which had a knock-on effect on both victims' wellbeing and chances of a successful prosecution. There was also no clear and coherent national plan for improvement.

HMICFRS has made nine recommendations to help policing improve. These include:

- appointing a national digital forensics policing lead to oversee a programme of improvement;
- a Home Office review into digital forensics budget and future funding;
- a governance and oversight framework should be developed to better understand the local demand for digital forensic services; and
- the National Police Chiefs' Council lead for digital forensics, the Home Office and relevant support services should provide guidance to all forces on the use of cloud-based storage and computing power.

[Read more](#)



Questions for committee's consideration

- Do you know how your force is responding to digital forensics?

Police requests for third party material

The Home Office has published its response following its consultation on police requests for personal data from third parties, such as the NHS or local authorities, when investigating crimes. The response to the consultation, which includes a commitment to introduce new legislation on the way the police can request access to personal data from third parties, will better protect people's data by ensuring the police and other parties only request this information where this is absolutely necessary and proportionate. Respondents to the consultation were supportive of the government's plans for new legislation, including a duty to inform people about what type of information is being requested, why, and how it will be used. These duties will be further clarified in a code of practice to aid the police in fulfilling their duties.

[Read more](#)



Review of police dismissals launched

To ensure that the police officer dismissal process is effective at removing those who are not fit to serve the public, the Home Office has launched a review which will examine the “effectiveness of the disciplinary system so the public can be confident it is fair but efficient at removing officers who fall short of the high standards expected of them.” The review, which will conclude within approximately four months, will also make sure that forces are able to effectively use regulations that allow “probationary officers who do not meet the required standard to be let go, and look at whether the current three-tier performance system is effective in being able to dismiss officers who fail to perform the duties expected of their rank and role.”

The National Police Chiefs’ Council has also confirmed that it will ask all police forces to check their officers and staff against national police databases. This will help identify anyone who has slipped through the net before vetting standards were toughened and ensure those who are unfit to serve can be rooted out. The Home Secretary has asked the College of Policing to strengthen the statutory code of practice for police vetting, making the obligations all forces must legally follow stricter and clearer. This will make a raft of guidance a legal requirement for all police forces. The Home Secretary has also launched an internal review into police dismissals to make sure the system is effective at removing officers who fall short of the standards expected of them.

[Read more](#)



Questions for committee’s consideration

- How are ACs gaining assurance over performance/dismissal processes?
- Do you know how many dismissals and the nature of these?
- What independent assurance are you getting over these areas (performance/vetting etc)?

Policing to receive up to £287m funding boost next year

The Home Office has announced a further £287m to the 2023/24 funding package to help victims feel safe and deliver more visible policing. The rise will take total funding for policing up to £17.2bn and mean police and crime commissioners (PCCs) across the 43 police forces in England and Wales will receive a nominal increase of up to £523m from government grants and precept income to focus on getting the basics right, such as driving down anti-social behaviour and neighbourhood crime.

[Read more](#)



Questions for committee’s consideration

- Have the benefits been realised by your Force / PCC for the additional funding?

Safer Streets Fund is building confidence in the police

The Home Office has released their findings from the evaluation of the first round of Safer Streets funding. So far, £120m has been awarded enabling PCCs to invest in local initiatives alongside partners to improve community safety and prevent crime. The evaluation shows the positive impact of investing in initiatives to improve local environments, and how this makes people feel safer and more engaged in their communities.

[Read more](#)

Government supports a new public sexual harassment offence

Suella Braverman, Home Secretary, has announced support for a Private Member's Bill to make public sexual harassment an offence. The Bill will enable harsher sentences for perpetrators. The [consultation](#) showed the need for a specific offence to make the laws surrounding public harassment clearer to both the public and the police. The new legislation supports the government's commitment to tackling violence against women and girls. It also follows previous action to help tackle these crimes in public spaces.

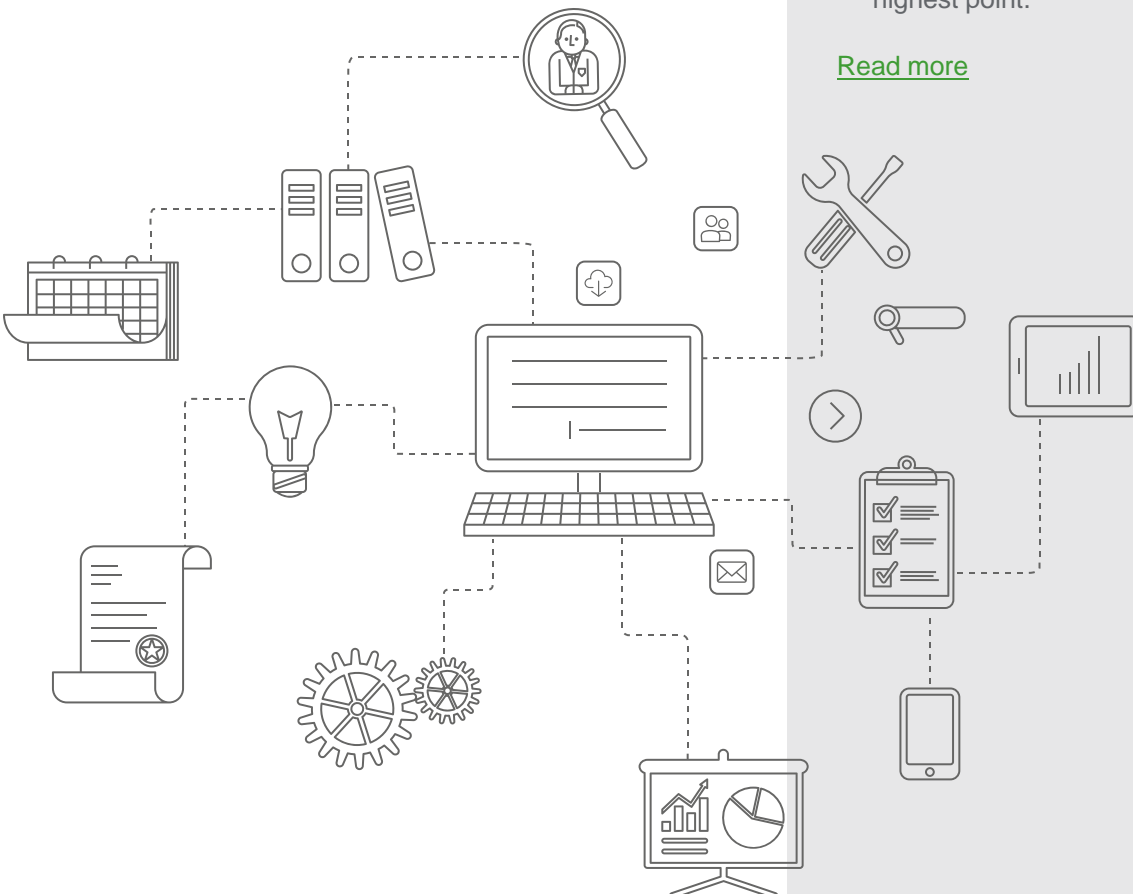
[Read more](#)

Police Officer Uplift, quarterly update to December 2022

The Home Office has published its quarterly update on the progress made with the recruitment of an additional 20,000 police officers in England and Wales. Key statistics include:

- there are more than 16,700 additional police officers in England and Wales since April 2020;
- an additional 1,420 officers have joined police forces across England and Wales in the past three months, as the government continues its drive to recruit 20,000 additional police officers by March 2023;
- the government has met 84% of its target and is well on the way to recruiting 20,000 new officers by March; and
- there are also now 51,107 female officers in 43 police forces in England and Wales, which is also at its highest point.

[Read more](#)





Fire

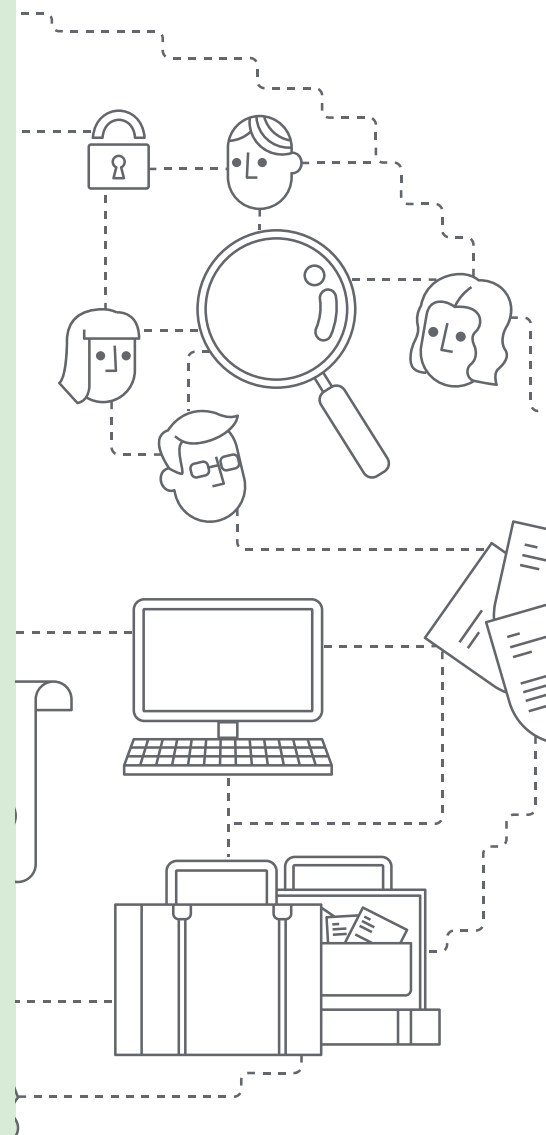
State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022

HMICFRS has published its State of Fire and Rescue 2022. Between February 2021 and August 2022, HMICFRS carried out its second full cycle of all 44 fire and rescue service (FRS) inspections in England. His Majesty's Chief Inspectorate of Fire and Rescue Services, found that:

- in its third tranche of inspections, grades have worsened in six out of 16 services;
- a key concern in the first tranche of inspections was “fire protection”, albeit there has since been a positive shift in the way services prioritise this area;
- “fire prevention” was an area that needed significant improvements with almost half of services needing to improve to keep their communities safe;
- 14 of 44 services could do more to improve how they respond to routine incidents;
- health and safety and wellbeing of staff continue to be a strength for almost all services;
- 23 services (21 “requires improvement” and two “inadequate”) were not able to demonstrate that they are appropriately allocating resources to manage risks;
- there are still aspects of bullying, harassment and discrimination within services and some services have not taken enough steps to “promote and improve equality, diversity and inclusion (EDI)”. HMICFRS will increase the scrutiny of this area in future inspections;
- only two of the inspectorate’s previous six recommendations for reform of the fire service have been implemented, which the Inspectorate described as extremely disappointing; and
- the Home Office, the Local Government Association, the National Fire Chiefs Council and trade unions should work together to consider reforming structures for negotiating pay, terms and conditions, which would reduce the risk of industrial action. The Home Office consulted on this recommendation in the White Paper on fire reform. HMICFRS are awaiting the results of this consultation which is expected in March 2023 and include detailed plans on how this recommendation will be implemented.

HMICFRS has changed their inspection gradings, moving from four gradings to five gradings. HMICFRS will also be changing its approach to tranches of inspection and will publish service reports as soon as they are ready instead of in tranches.

[Read more](#)





Fire and rescue services inspection programme and framework

HMICFRS has published the FRSs inspection programme and framework for all 44 FRSs in England, commencing January 2023. In its inspections, HMICFRS focus on the operational service the FRS provides to the public. HMICFRS carry out a rounded assessment of every FRS and cover its effectiveness and efficiency and how it looks after its people. The following areas are also assessed:

- the “operational service provided to the public (including prevention, protection and response)”;
- the efficiency of the service (how well the service provides value for money and collaborates with other emergency services); and
- how well the service looks after its people (how well it “promotes its values and culture, trains its staff and ensures they have the necessary skills, ensures fairness and diversity for the workforce, and develops leadership and service capability”).

[Read more](#)

Fire Safety (England) Regulations 2022

The Fire Safety (England) Regulations 2022 are now law and form part of a package of risk mitigating fire safety measures that the government is delivering following the Grenfell Tower fire to keep the public safe.

The Fire Safety (England) Regulations 2022, which implement the majority of the Grenfell Tower Inquiry recommendations has come into force. These are new requirements for “responsible persons” of mid and high-rise blocks of flats to provide information to FRSs to assist them with operational planning and provide additional safety measures. In all multi-occupied residential buildings, residents should now be provided with fire safety instructions and information on fire doors.

[Read more](#)



Questions for committee's consideration

- Do you know when your assessment will be and what preparation is ongoing for your assessment?



Questions for committee's consideration

- What actions have been taken following the inquiry?
- What are the impacts on resource following the legislation coming into force?
- What assurance can be provided over your mid and high-rise blocks of flats?

Firefighters far more likely to die from cancer and heart attacks than public

Research carried out by the University of Central Lancashire and commissioned by the Fire Brigades Union, has found that firefighters have a mortality rate for all cancers 1.6 times higher than other people, with researchers suggesting that excess cancer mortality is likely linked to different kinds of exposures and fire toxins. It also revealed firefighters are dying from heart attacks at five times the rate of the general public and suffering from strokes at almost three times the average rate.

The study concludes that “health monitoring for firefighters; reducing their exposures from contaminants at their workplace; and financial and medical support for those already affected are urgently needed.”

[Read more](#)



Questions for committee's consideration

- How are you management and/or ACs getting assurance over health monitoring of your firefighters?

The Fire Standards Board opens consultations on two Standards

The Fire Standards Board has outlined the next two Fire Standards, the proposed contents for which have now been shared with FRSs and all stakeholders for consultation. Forming part of the suite of Fire Standards relating to service delivery, the Fire Control Fire Standard is now open for consultation, as is the Fire Standard for Communications, Engagement and Consultation.

The [Fire Standard on Fire Control](#) has been developed with input from the National Fire Chiefs Council's (NFCC) Fire Control team, the NFCC lead for fire control, the Mobilising Officers Group and also with input from fire control specialists across a range of FRSs. To achieve this Fire Standard:

- FRSs will need to include “fire control managers in its community risk management planning”;
- fire control employees will need to be provided with effective systems and arrangements; and
- mental and physical health and wellbeing support should be easily accessible and widely promoted to its fire control employees.

The [Communications, Engagement and Consultation Fire Standard](#) has been developed with input from FirePro UK, the NFCC communications teams and communication and collaboration specialists from a wide range of FRSs. To achieve this Fire Standard:

- FRSs will need to have a strategic approach to communication, engagement and consultation;
- FRSs will need to have “resilient and out of hours arrangement to handle out of hours enquiries and manage communications during crises and emergencies, in line with the requirements of the Emergency Preparedness and Resilience Fire Standard”; and
- communications planning frameworks should be consistent for communications and campaign work.

Both consultations have now closed and all consultation responses will be considered. Following this, the Fire Standard will undergo a quality assurance process before the final Fire Standard is proposed to the Fire Standards Board for approval.

[Read more](#)



Police and Fire

RSM's Local Government VAT webinar

9 March 2023, 10am – 11am

We are pleased to announce our next VAT and tax webinar for local authorities and emergency services is taking place on Thursday 9 March 2023.

Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.

This webinar will be an excellent opportunity for you to hear and raise questions on sector related VAT issues within a trusted forum. As well as hearing about technical updates, our sector specialists will be on hand to provide feedback on recent developments.

In our session, topical sector updates will include:

- recent case law and legislative changes affecting the sector;
- HMRC VAT policy changes including sector activity;
- VAT saving opportunities; and
- questions and answers.

To register for the webinar, please [click here](#).



Did you join RSM and Chartered Institute of Public Finance and Accountancy (CIPFA) for Transfer of Undertakings (Protection of Employment) (TUPE) in Tenders

28 February 2023, 12:30pm - 1:15pm

On 28 February we held a joint webinar with CIPFA to help you get assurance that your internal arrangements are in order.

TUPE often raises tricky and complex complications in public tenders or when insourcing services. Failure to fully comply not only prejudices the success of the procurement process but can also lead to employment tribunals which can result in additional costs and damaged reputations.



References



An inspection into how well the police and other agencies use digital forensics in their investigations



State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022



Police requests for third party material



Fire and rescue services inspection programme and framework



Review of police dismissals launched



Fire Safety (England) Regulations 2022



Policing to receive up to £287m funding boost next year



Fire Standard on Fire Control



Safer Streets Fund is building confidence in the police



Communications, Engagement and Consultation Fire Standard



Government supports a new public sexual harassment offence



Firefighters far more likely to die from cancer and heart attacks than public



Police Officer Uplift, quarterly update to December 2022



Authors

Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

Zara Raza

Risk Assurance Technical

zara.raza@rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.