



North Yorkshire Police, Fire and Crime Commissioner Fire and Rescue Authority

Internal Audit Progress Report

21 March 2023

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Contents

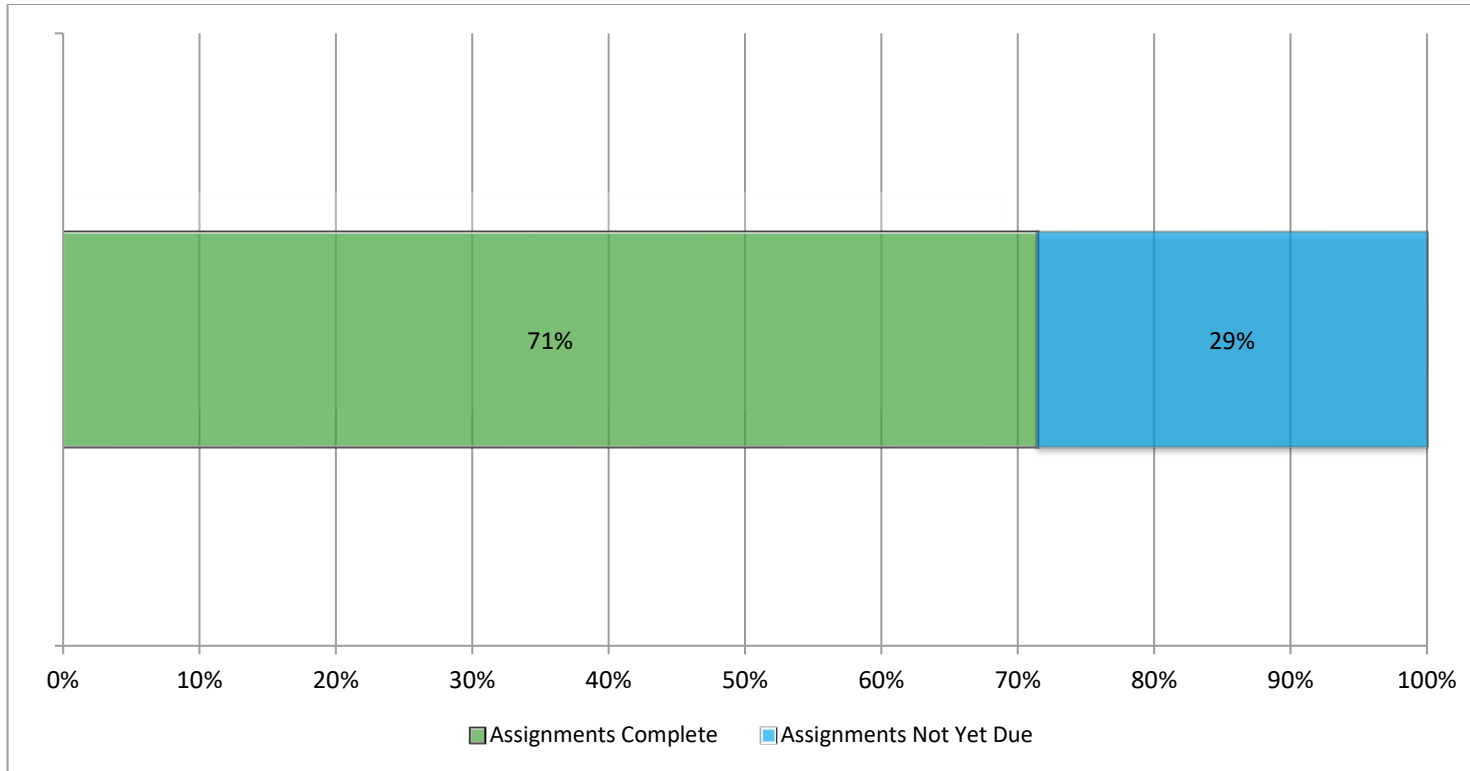
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1 Introduction

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

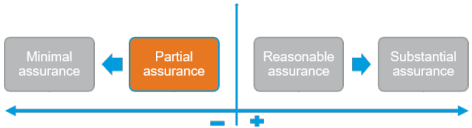
The graphic below provides a summary update on progress against this plan.



2 Reports

2.1 Summary of final reports being presented to this committee

We have finalised the following report since the previous meeting and this is detailed below:

| Assignment | Opinion issued | Actions agreed | | |
|--|---------------------|----------------|---|---|
| | | L | M | H |
| <p>On-call Firefighter Recruitment Process</p> <p><u>Objective of the review:</u></p> <p>To ensure adequate processes and systems are in place to recruit, attract and train on-call firefighters and ensure the Service retains adequate levels of personnel.</p> | Partial Assurance | 2 | 1 | 2 |
|  <p>The diagram shows a horizontal scale of assurance levels: Minimal assurance (grey), Partial assurance (orange), Reasonable assurance (grey), and Substantial assurance (grey). A vertical line is positioned between Partial and Reasonable assurance. A blue double-headed arrow spans the width of the scale, with a '-' sign below the left half and a '+' sign below the right half.</p> | | | | |
| <p>Follow Up of Previous Internal Audit Management Actions: Payroll – Process and Control Assurance</p> <p><u>Objective of the review:</u></p> <p>To ensure that agreed management actions raised in the Payroll – Process and Control Assurance review have been actioned by management in a timely manner.</p> | Reasonable Progress | 0 | 2 | 0 |

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

| Assignment | Status | Target Independent Audit Committee |
|------------------------------|---|------------------------------------|
| ICT: Maintenance and Updates | Fieldwork complete | June 2023 |
| Procurement | Planning document issued and approved Fieldwork scheduled to take place week commencing 6 March 2023 | June 2023 |

Appendix B: Other matters

Changes to the audit plan

Detailed below are the changes to the audit plan:

| Note | Auditable area | Reason for change |
|------|--|---|
| 1. | Procurement (Reported to the IAC on 21 June 2022) | Per the approved internal audit plan, the Procurement review was scheduled to take place week commencing 18 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to March 2023 to allow for the joint procurement team to be established. |
| 2. | Health and Safety (Reported to the IAC on 20 September 2022) | Per the approved internal audit plan, the Health and Safety review was scheduled to take place week commencing 11 July and due to be reported to the IAC in September. At the request of management, the review has been rescheduled to September 2022. |

Head of Internal Audit Opinion 2022/23

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 will need to be noted in the annual reports and may result in a qualified / negative annual opinions.

To date we have issued four assurance reports (*this excludes the Gazetteer Patching Review which was performed outside of the approved internal audit plan), all of these reports were partial assurance opinions (negative) and will therefore impact our year end opinion. We have discussed the organisations' year end opinion with the Chief Finance Officer and confirmed the Head of Internal Audit's annual opinion on governance, risk management, and control will be negative.

North Yorkshire Police Fire and Crime Commissioner, and Fire and Rescue Authority's recent HMICFRS PEEL report resulted in the service being graded as 'requires improvement' for Effectiveness, inadequate for Efficiency, and inadequate for People. The HM Inspector's concerns included the performance of the service and its ability to respond to fires and other risks; the sustainability of its financial plans; and how effective the service is at carrying out workforce planning. These issues will also be considered when forming our year end opinion and will also need to flow through the annual governance statement.

Appendix C: Key performance indicators (KPIs)

| Delivery | | | Quality | | |
|--|---------|------------------|--|----------------|--------------------------|
| | Target | Actual | | Target | Actual |
| Draft reports issued within 10 days of debrief meeting | 10 days | 6 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 days of management response | 3 days | 1 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 | - |

Appendix D: Internal audit assignments reported previously

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

| Assignment | Opinion issued | Actions agreed | | |
|---|-------------------|----------------|---|---|
| | | L | M | H |
| Payroll – Process and Control Assurance | Partial Assurance | 1 | 4 | 2 |
| <p>The diagram shows four levels of assurance in boxes: Minimal assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance. A vertical line is positioned between Reasonable and Substantial assurance. Below the boxes is a horizontal scale with a central vertical line. To the left of the center is a minus sign (-) and to the right is a plus sign (+). A double-headed arrow spans the width of the diagram.</p> | | | | |
| Gazetteer Patching Review | Partial Assurance | 2 | 3 | 1 |
| <p>The diagram shows four levels of assurance in boxes: Minimal assurance, Partial assurance (highlighted in orange), Reasonable assurance, and Substantial assurance. A vertical line is positioned between Reasonable and Substantial assurance. Below the boxes is a horizontal scale with a central vertical line. To the left of the center is a minus sign (-) and to the right is a plus sign (+). A double-headed arrow spans the width of the diagram.</p> | | | | |

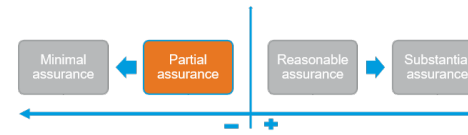


| Assignment | Opinion issued | Actions agreed | | |
|------------|----------------|----------------|---|---|
| | | L | M | H |

Health and Safety

Partial Assurance

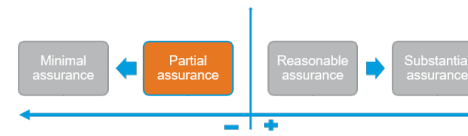
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Fleet Management

Partial Assurance

0 5 0





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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.

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