



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

Internal Audit Progress Report

25 June 2024

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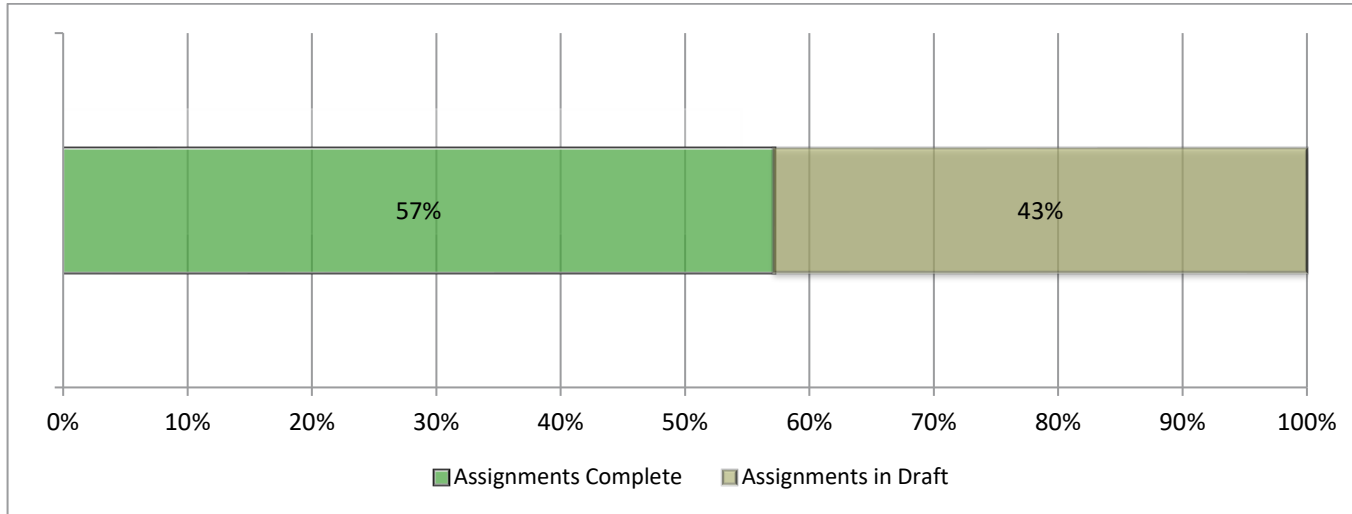
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1 Introduction

The internal audit plan for 2023/24 was approved by the Independent Audit Committee at the 21 March 2023 meeting. We will continue to 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 shows a summary update on the progress against the 2023/24 internal audit plan.



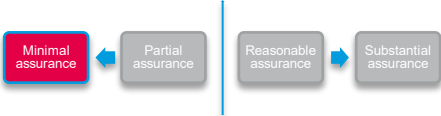
The progress above is accurate at the time of writing on 3 June 2024. There have been no further reports finalised by management since the previous IAC meeting in April 2024 and we have contacted management for responses on the draft reports issued. For the Asset Management draft report, a meeting has been arranged for 7 June 2024 to discuss findings and responses with management. All assignments from the 2023/24 internal audit plan have been completed and all reports have been issued in draft for management review.

Details of the full progress against the plan has been outlined under Appendix A of this report.

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

Assignment	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Follow Up of 2022/23 Negative Opinions: Fleet Management, Health and Safety, Gazetteer and On-Call Firefighter Recruitment	<p>Presented to the IAC in November 2023</p> <p>Little progress*</p> <p>*This is an overall opinion and separate opinions have been provided for each individual report followed up.</p>	1	9	1	November 2023	November 2023
	<p>Presented to the IAC in April 2024</p> <p>Minimal Assurance</p> 	3	10	3	November 2023 *	April 2024
Grenfell Action Plans	<p>Presented to the IAC in April 2024</p> <p>Substantial Assurance</p> 	2	1	0	April 2024	April 2024



Assignment	Status / Opinion issued	Actions agreed			Target Independent Audit Committee	Actual Independent Audit Committee
		L	M	H		
Presented to the IAC in April 2024						
Minimal Assurance						
Supplier Payments: Process and Control Assurance		0	6	3	April 2024	April 2024
Security Policy Framework	Report issued in draft on 29 January 2024	Awaiting responses from management			June 2024 **	-
Follow Up of Previous Internal Audit Management Actions	Report issued in draft on 21 March 2024 and revised draft issued on 13 May 2024	Awaiting responses from management			June 2024 **	-
Asset Management	Report issued in draft on 13 May 2024 Meeting arranged for 7 June 2024 to discuss draft report with management	Awaiting responses from management			June 2024 **	-

* The report for the Estates Management was issued in draft on 22 August 2023. Management responses were not received in time for the November 2023 IAC meeting.

** Three reports remain in draft at the time of writing this report on 3 June 2024. The reports were intended to be reported at the June 2024 IAC meeting; however, we are waiting final management responses.

Appendix B: Other matters

We have worked 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 in 2023/24:

Note	Auditable area	Reason for change
1	Service Catalogue to Grenfell Action Plans review. Reported to the IAC (September 2023)	The Risk and Assurance Board has agreed to a request from management to change the Service Catalogue review within the 2023/24 Internal Audit Plan to a Grenfell Action Plans review. The objective of the review is to ensure actions have been developed and progressed to address gaps identified against the Grenfell Tower enquiry (phase 1).
2	Asset Management	The Asset Management review was originally scheduled for week commencing 12 February 2024. Due to annual leave commitments within the team, management requested that the audit be pushed back. This is now scheduled to take place in week commencing 22 April 2024.

Head of Internal Audit Opinion 2023/24

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 or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinion.

We had previously reminded the committee that we issued a qualified Head of Internal Audit opinion in 2022/23. We have also reported previously that a number of negative opinions were issued in the final reports reported throughout 2023/24. Please refer to our annual report and opinion on risk management, governance and internal control, which is a separate agenda item at this meeting.

Appendix C: Key performance indicators (KPIs)

	Delivery		Quality			
	Target	Actual	Target	Actual		
Draft reports issued within 10 days of debrief meeting	10 days	9 working days (average)	Conformance with PSIAS and IIA Standards	Yes	Yes	
Management responses received within 10 days of draft report	10 days	74 working days (average) *	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 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	-	

* The time taken for responses received by management does not include the responses to the three draft reports outstanding. The KPI has been calculated using the draft report issued date to the date we have received agreement from management to finalise the report. To note, the KPI does not include where management has supplied additional evidence in the interim. The longest report to finalise was the Estates Management, which totalled 151 working days from the initial draft being issued to management agreeing to finalise the report.



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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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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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