



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

Internal Audit Progress Report

28 November 2024

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

Key messages.....	3
1. Final reports .....	5

## Appendices

Appendix A: Progress against the internal audit plan 2024/25.....	7
Appendix B: Other matters .....	8
Appendix C: Key performance indicators .....	9

## KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Joint Independent Audit Committee at the 18 April 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued one final report as part of the internal audit plan since the Joint Independent Audit Committee meeting on 19 September 2024:

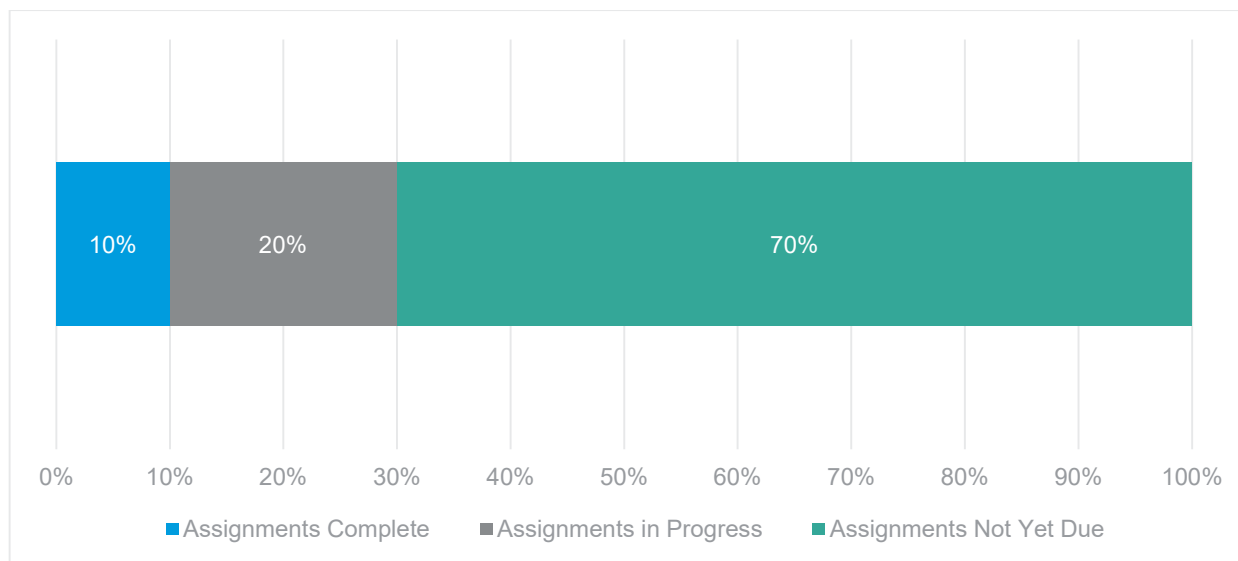
- Financial Planning.

A summary of the outcome of this review has been provided in Section 1. [\[To discuss and note\]](#)

All remaining reviews have been scheduled and dates agreed with management for the internal audit plan 2024/25. Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

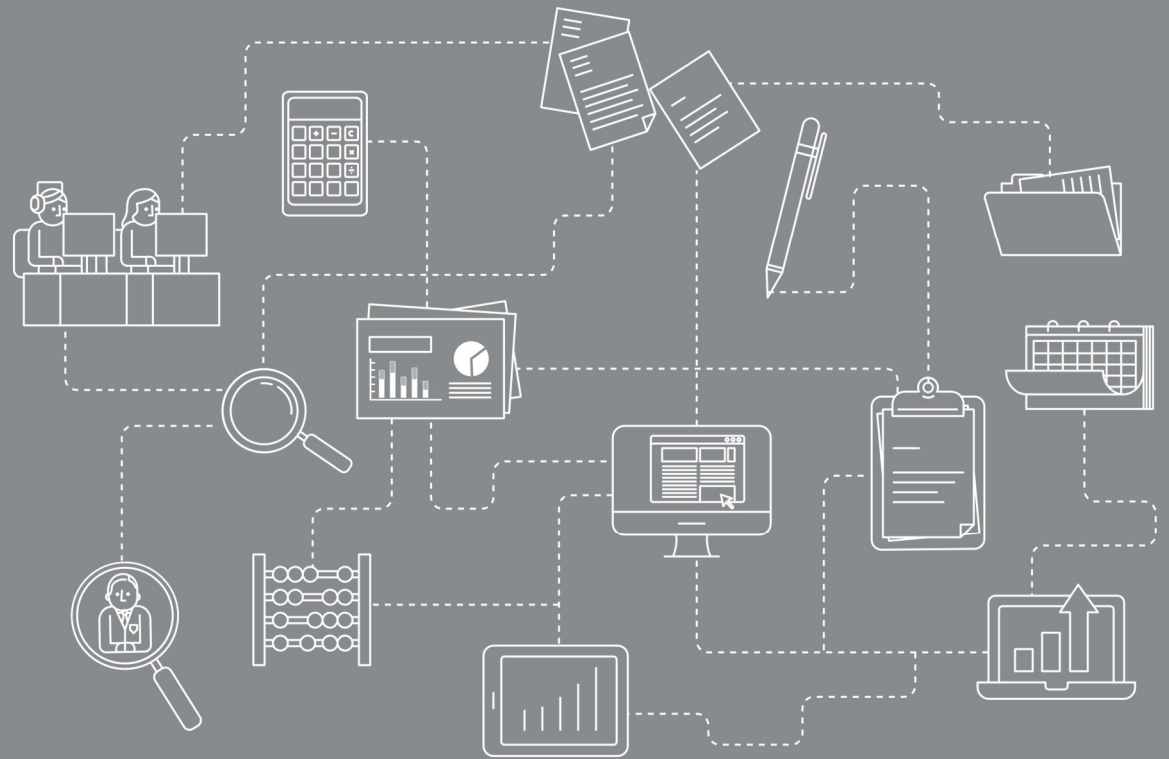
Any agreed changes to the 2024/25 internal audit plan have been detailed within Appendix B of this report. [\[To note\]](#)

The graphic below shows the progress made against the internal audit plan 2024/25 to date. [\[To note\]](#)



# Final Reports

# 01



# 1. FINAL REPORTS

## 1.1 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			
		A	L	M	H
<b>Financial Planning</b> <i>Risk relevant to the review: Risk 7581</i> <u>Objective:</u> To provide assurance on the planning framework to develop the medium-term financial plan and annual budget, and whether assumptions that feed into the plan have a sound basis.	<b>Substantial Assurance</b>	0	0	0	0

# Appendices

# 02



# APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

The below table sets out the progress made against the Internal Audit Plan 2024/25 and is accurate at the time of writing on 4 November 2024.

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Joint Independent Audit Committee	Actual Joint Independent Audit Committee
		A	L	M	H		
Financial Planning	<b>Final report</b> <b>Substantial Assurance [●]</b>	0	0	0	0	September 2024 <sup>1</sup>	November 2024
Follow Up of Previous Internal Audit Management Actions: Visit 1	<b>Fieldwork complete</b>	<i>Findings subject to quality assurance.</i>				November 2024 <sup>2</sup>	-
Overtime	<b>Fieldwork commenced</b>	-	-	-	-	March 2025	-
Domestic Abuse	<b>Planning document agreed</b> Fieldwork scheduled for week commencing 25 November 2024	-	-	-	-	March 2025	-
Ethical Standards	Fieldwork w/c 6 January 2025	-	-	-	-	March 2025	-
IT Audit Coverage *	Fieldwork w/c 6 January 2025	-	-	-	-	March 2025	-
Data Quality	Fieldwork w/c 13 January 2025	-	-	-	-	March / June 2025	-
Collaborations	Fieldwork w/c 25 November 2024	-	-	-	-	March 2025	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork w/c 3 February 2025	-	-	-	-	June 2025	-
Key Financial Controls *	Fieldwork w/c 17 February 2025	-	-	-	-	June 2025	-

\* The timing of these audits have been changed to accommodate staff availability. See Appendix B.

<sup>1</sup> The timing of this audit has changed due to auditor sickness and will now be presented at the November 2024 meeting.

<sup>2</sup> Additional testing ongoing following quality assurance and scheduled for week commencing 4 November 2024. The follow up will now be presented at the March 2025 meeting.

## APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	IT Audit Coverage	The audit was originally scheduled for November 2024. We have agreed with management to reschedule the audit for January 2025 due to delays in receipt of vetting clearances in our Technical Risk Assurance Team.
2	Key Financial Controls	Given the delays to the completion of the Financial Planning audit due to auditor sickness, we agreed with management that the Key Financial Controls audit would be postponed until February 2025 to minimise the impact of internal and external audit requirements on the Finance Team.

### Head of Internal Audit Opinion 2023/24 and 2024/25

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 have not issued any negative assurance opinions for 2024/25.

We will provide further updates on the 2024/25 plan to future meetings and to the CFOs at regular catch up meetings on any potential impact to the opinion as our work is finalised.

### Other assurance activity

Since the last Joint Independent Audit Committee meeting, we have issued the following briefings:

#### Internal Audit Code of Practice

This is the second in our series of papers which will be issued over the year, looking at the impact of the Standards on the provision of internal audit services and what this means for audit committees and senior management at clients.

The Chartered Institute of Internal Audits (CIIA) has introduced a revised Internal Code of Practice. The new Code includes key principles to strengthen internal audit and maximise its effectiveness and value, in an increasingly uncertain and changing world. This briefing provides an update of the new requirements and RSM's approach to adopting the new Code.

#### Emergency Services News Briefing – August 2024

The latest Emergency services news briefing provided an update on some of the recent developments in the emergency services sector, and we consider some key questions stakeholders should consider asking.



## APPENDIX C: KEY PERFORMANCE INDICATORS

Delivery				Quality			
	Target	Actual	Notes*		Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes	-	Conformance with PSIAS	Yes	Yes	-
Draft reports issued within 10 days of debrief meeting	10 days	1 / 1 (100%)	-	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>	-
Management responses received within 10 days of draft report	10 days	1 / 1 (100%)	-	Response time for all general enquiries for assistance	2 working days	<i>2 working days (average)</i>	-
Final report issued within 3 days of management response	3 days	1 / 1 (100%)	-	Response for emergencies and potential fraud	1 working day	<i>1 working day (average)</i>	-

### Notes

This takes into account changes agreed by management and Joint Independent Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

**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.