



YORK AND NORTH YORKSHIRE DEPUTY MAYOR FOR POLICE, FIRE AND CRIME, AND THE CHIEF CONSTABLE OF NORTH YORKSHIRE POLICE

Internal Audit Progress Report

20 March 2025

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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 six final reports as part of the internal audit plan since the Joint Independent Audit Committee meeting on 28 November 2024:

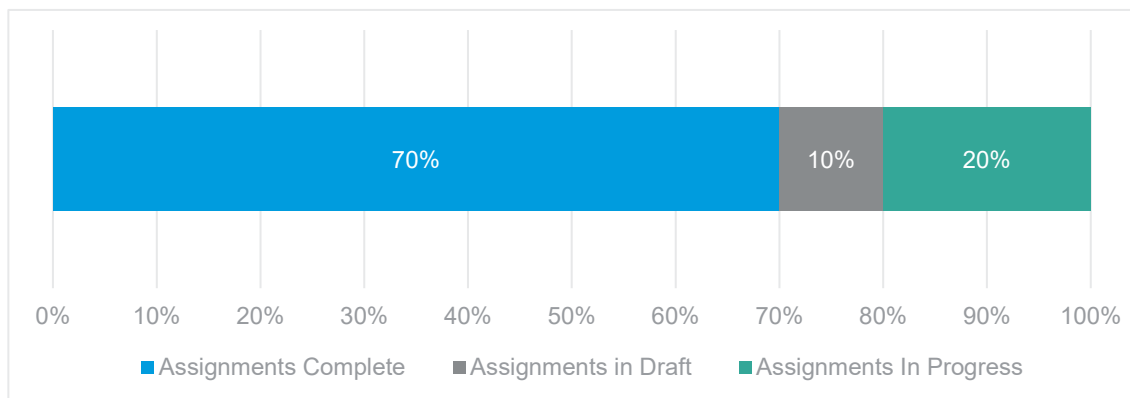
- Follow Up Visit 1.
- Police Officer Overtime.
- Domestic Abuse.
- Collaborations
- Ethical Standards
- Data Quality

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

Details of progress against the internal audit plan are included at Appendix A. [\[To note\]](#)

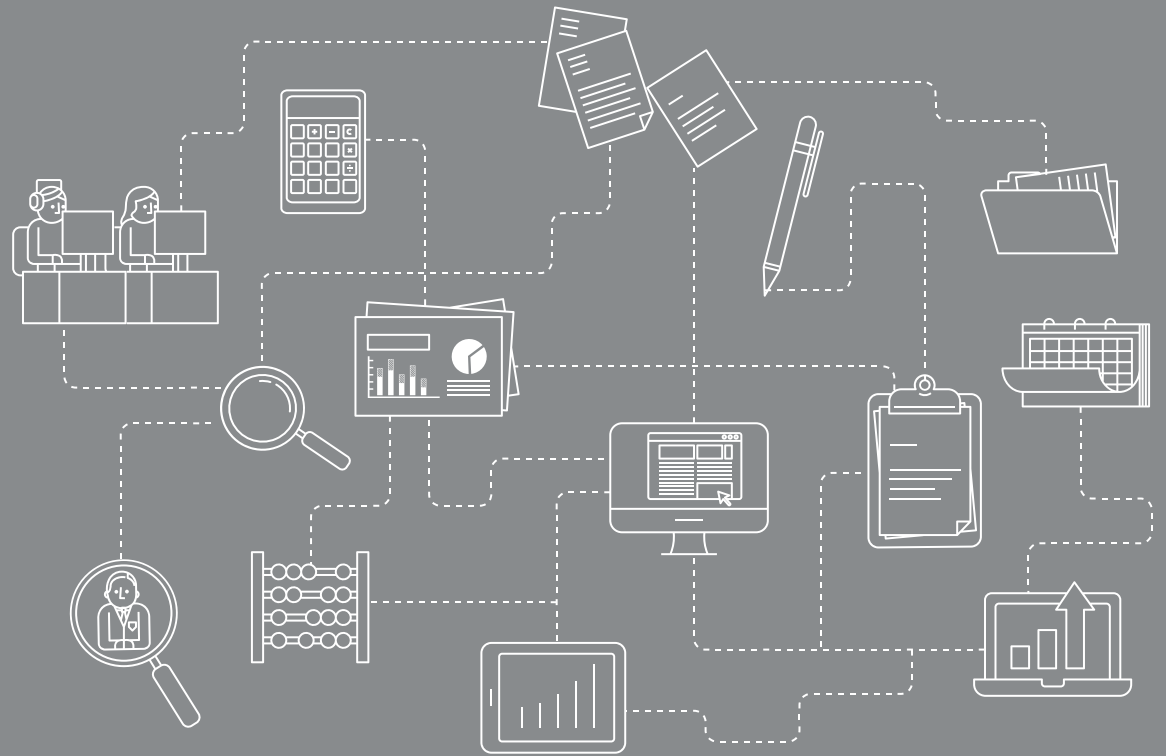
Any agreed changes to the 2024/25 internal audit plan have been detailed within Appendix B of this report. [\[To note\]](#)

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



Final Reports

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1. FINAL REPORTS

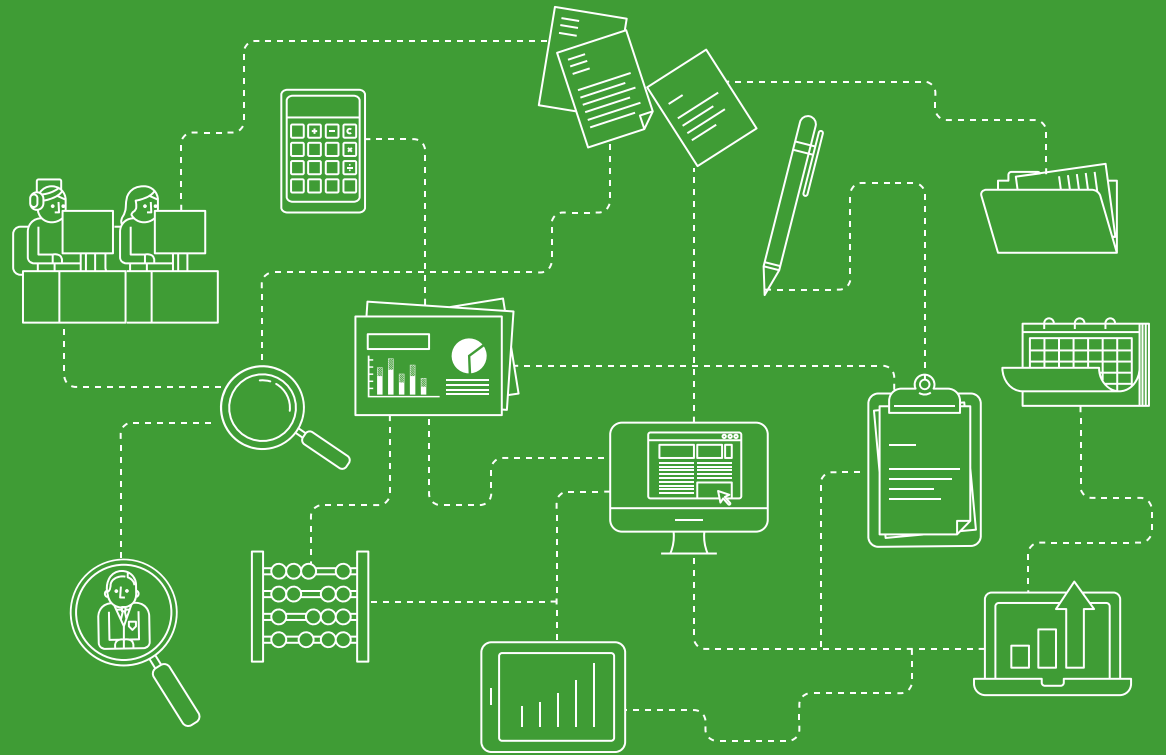
1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<p>Follow Up of Previous Internal Audit Management Actions: Visit 1</p> <p><u>Objective:</u> To meet internal auditing standards, and to provide assurance on action taken to address management actions previously agreed with management.</p>	Reasonable Progress	1	3	1
<p>Overtime</p> <p><u>Objective</u> We will review the controls and processes in place to manage overtime payments. This will include whether the use of overtime has been reviewed and approved in line with the Police Regulations, whether overtime levels are monitored across the Force, and whether overtime is coded to correct departmental budgets to ensure effective monitoring of overtime spend / use.</p>	Partial Assurance	3	5	0
<p>Domestic Abuse</p> <p><u>Objective</u> This review will focus on how the Force assesses risks associated within domestic abuse in line with the APP Guidance. We will consider how the Force ensures victims of domestic abuse are identified at the first point of contact, either via direct contact or third-party referral, and whether domestic incident contact is recorded effectively including crime recording, officer response and risk assessment.</p>	Partial Assurance	4	5	3
<p>Collaborations</p> <p><u>Objective</u> In 2022/23, RSM performed a collaborations review, which resulted in a partial assurance opinion being provided. This audit will focus on the Force's approach to collaborations, and how collaboration agreements are continuously reviewed against the original business case to ensure value for money is achieved and the objectives / outcomes of collaborations are realised.</p>	Partial Assurance	2	2	2
<p>Ethical Standards</p> <p><u>Objective</u> The Code of Ethics defines the expectations of standards and behaviour for everyone in policing. As part of this review, we will consider the route available to chief officers to raise and discuss ethical concerns.</p>	Reasonable Assurance	1	4	0
<p>Data Quality</p> <p><u>Objective</u> This review will focus on the integrity and quality of data within key police systems. The exact focus of the review will be agreed with management. We will use the Alteryx data analysis software to interrogate agreed key data sets.</p>	Minimal Assurance	5	7	3

Appendices

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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
		L	M	H		
Financial Planning	Final report Substantial Assurance [●]	0	0	0	September 2024	November 2024
Follow Up of Previous Internal Audit Management Actions: Visit 1	Final report Reasonable Progress [●]	1	3	1	November 2024	March 2025
Overtime	Final report Partial Assurance [●]	3	5	0	March 2025	March 2025
Domestic Abuse	Final report Partial Assurance [●]	4	5	3	March 2025	March 2025
Ethical Standards	Final report Reasonable Assurance [●]	1	4	-	March 2025	March 2025
IT Audit Coverage *	Draft report Issued 12 March 2025	<i>Findings to be shared once finalised.</i>			March 2025	-
Data Quality	Final report Minimal Assurance [●]	5	7	3	March / June 2025	March 2025
Collaborations	Final report Partial Assurance [●]	2	2	2	March 2025	March 2025
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork complete	<i>Findings subject to quality assurance.</i>			June 2025	-
Key Financial Controls *	Fieldwork complete	<i>Findings subject to quality assurance.</i>			June 2025	-

* The timing of these audits was changed to accommodate staff availability. See Appendix B.

APPENDIX B: OTHER MATTERS

The following changes to the plan were previously reported to the Committee.:

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.
3	Bail Management, Firearms, Performance Management, Seized Exhibits, and Fleet Management	These audits were removed from the 2024/25 programme following discussions with the CFOs to accommodate for the agreed budget for the internal audit programme.

Head of Internal Audit Opinion 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 issued seven final reports to date, three of which are positive assurance opinions and four are negative assurance opinions. The four negative opinions will impact our opinions in our annual report. We have three further reviews that are due to be issued in draft shortly.

We have a meeting scheduled with CFOs ahead of the JIAC where we are discussing the potential year end opinion and the impact of the reports to date. We will provide an update on this at the Committee.

Other assurance activity

We have issued the following client briefings since the last Joint Independent Audit Committee.

- Emergency Services News Briefing (February 2025)
- RSM Emerging Risk Radar Spring 2025
- Application Note Global Internal Audit Standards in the UK Public Sector (January 2025)

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	4 / 7 (57%)	Impacted by new manager and handover from the previous manager-	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes.	-
Management responses received within 10 days of draft report	10 days	1 / 6 (16%)	-	Response time for all general enquiries for assistance	2 working days	100%	-
Final report issued within 3 days of management response	3 days	6 / 6 (100%)	-	Response for emergencies and potential fraud	1 working day	N/A	-

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.

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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.

Our report is prepared solely for the confidential use of **York and North Yorkshire Deputy Mayor for Police, Fire and Crime, and the Chief Constable of North Yorkshire Police**, 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.

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