



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

### Ethical Standards

FINAL Internal Audit Report 7.24/25

12 March 2025

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# AUDIT OUTCOME OVERVIEW

In line with our scope, the overview of our findings is detailed below.

## Background / Why we did the audit

We have undertaken a review to determine whether there are effective and efficient processes in place to enable ethical concerns to be raised and discussed by the Force. As part of our audit we have considered the ethics strategy setting out the agreed approach to ethics, the Force's ethics governance structure, the processes in place to raise and discuss ethical dilemmas, as well as how advice and guidance is fed back to the wider Force and management.





The Force's ethical governance structure is formed of three sets of groups: Vision Groups, the Internal Ethics Board, and the Independent Ethics Advisory Board (IEAB). Vision Groups sit at the first level of the governance structure and are in place to enable discussion at a local level with operational staff. An Internal Ethics Board sits above the Vision Groups and is chaired by the Deputy Chief Constable. This allows for ethical issues and dilemmas to be raised and discussed by management. Externally, the Force also participate in the IEAB alongside the Office for Policing, Fire, Crime and Commissioning. The IEAB is chaired by an external individual, and is intended to be a 'critical friend' to decision makers within the Force, in providing advice and guidance from independent sources.

**Conclusion:** Our audit has identified that the Force have an Ethics Strategy setting out the agreed approach to ethics, which is supported by a governance structure to raise and discuss ethical issues and dilemmas. We verified meetings are held for all three groups across the structure, with a clear set of terms of reference and reporting process. We also confirmed that the Force has a dedicated Code of Ethics page available to all staff, and roles and responsibilities are clearly outlined within the Ethics Strategy. We confirmed that Force representation attends each Northern Region Ethics Committee, allowing for discussion with other Police Forces in the North of England regarding ethics.

However, we have identified some areas for development, most notably with respect to enhancing the visibility of Vision Groups and ensuring the wider Force are aware of the processes that are in place to raise ethical dilemmas. We confirmed that an ethical dilemma form is in place but from discussion with Vision Group chairs and review of records from the Internal Ethics Board, only three ethical dilemmas have been discussed in the last 12 months. Furthermore, once dilemmas have been discussed, the Force lacks a clear process to communicate these findings to staff and officers. Discussions with Vision Group chairs also highlighted poor attendance at Vision Groups, as well as a lack of awareness from attendees and operational staff and officers regarding the Internal Ethics Board and Independent Ethics Advisory Board.

As a result of our audit, we have agreed **four medium** and **one low** priority management action.

**Internal audit opinion:**

 <b>Minimal Assurance</b>	 <b>Partial Assurance</b>	 <b>Reasonable Assurance</b>	 <b>Substantial Assurance</b>	<p>Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>
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**Audit themes:** Our review identified the following issues resulting in the agreement of **four medium** priority management actions.

**Ethics Delivery Plan**

The Force have an Ethics Delivery Plan which is used to ensure compliance against the Ethics Strategy. We noted that whilst this document does exist, it is not up to date and a number of actions have exceeded their due date. The Head of PSD noted that further monitoring of the Ethics Delivery Plan is to be covered as part of changes to the Internal Ethics Board in 2025. **(Medium)**

**Ethical dilemmas**

We confirmed only three ethical dilemmas have been identified and discussed as part of the Force's governance structure in 2024, with all three being discussed in the December 2024 meeting. Whilst communications have been sent to staff and officers informing them of ethical dilemmas, given the small volume of ethical dilemmas there may be a lack of awareness across the wider Force regarding the ethical dilemma process. This was corroborated during discussion with Vision Group chairs. **(Medium)**

**Ethical dilemma feedback**

A clear process to provide feedback once an ethical dilemma has been discussed at Internal Ethics Board meetings is not in place, and does not enable staff and officers to understand any guidance or advice that has been agreed. This can also impact on the Force's ability to improve awareness regarding the ethical dilemma process. **(Medium)**

**Vision Groups**

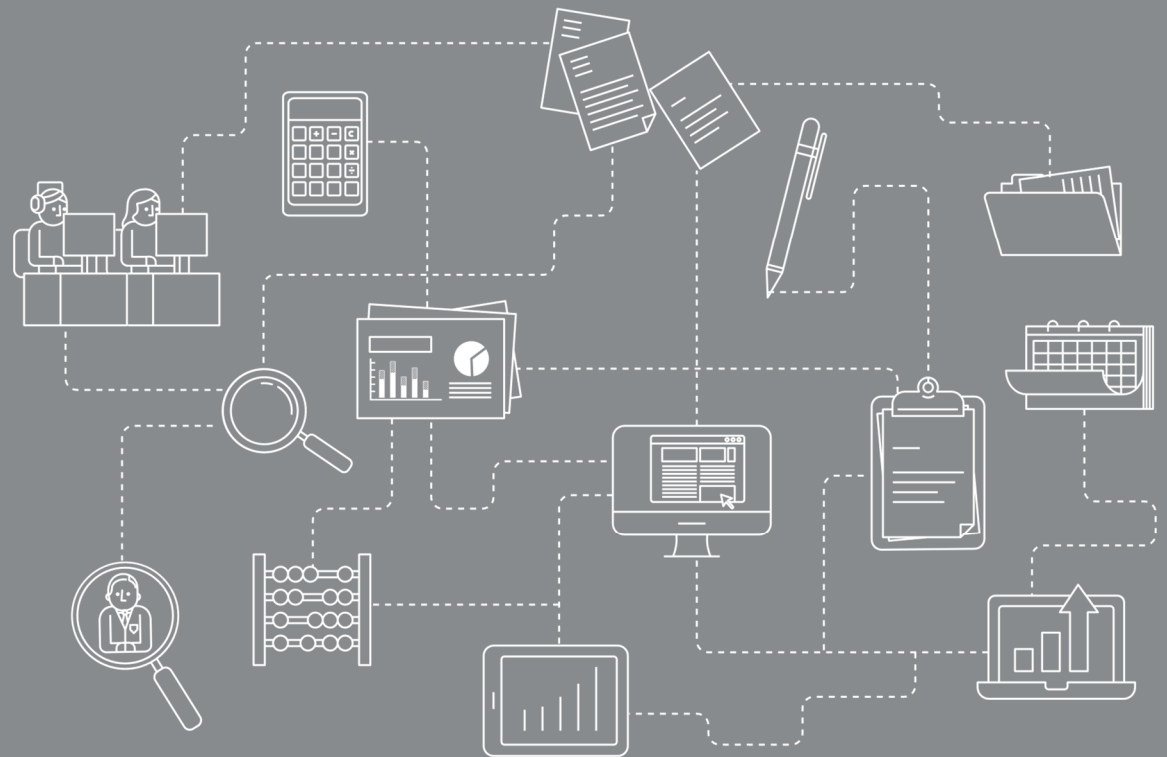
The Force have a series of Vision Groups in place, however attendance at these meetings is small and there is a lack of central support and training for chairs to assist them in their role. **(Medium)**

Details of the one **low priority management action** can be found under section two of this report.

<sup>1</sup> The term 'board' within the graphic above uses the terminology from the Global Internal Audit Standards.

# Summary of Actions for Management

# 01



# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

## High

Immediate management attention is necessary.

## Medium

Timely management attention is necessary.

## Low

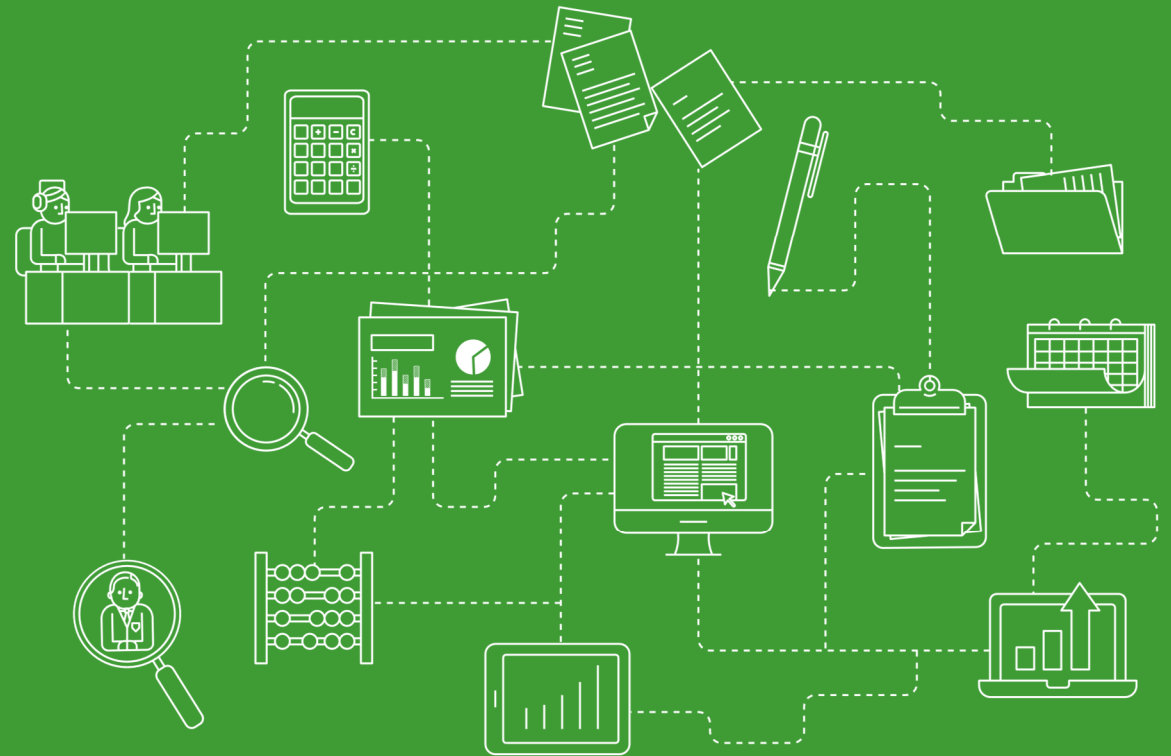
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	As part of the review and updating of the Ethics Strategy, the Ethics Delivery Plan will also be reviewed and kept up to date going forward.	Medium	Head of Professional Standards Department	31 December 2025
2	The Force will consider how best to highlight the raising of ethical dilemmas and the use of the Ethical Dilemma Form.	Medium	Vision Group Chairs	30 June 2025
3	The Vision Group structure will be reviewed and consideration made as to how best to support Vision Group Chairs.  This review will also consider how best to highlight the existence and use of Vision Groups across the Force, in order to provide greater awareness to staff and officers.	Medium	Vision Group Chairs	30 June 2025
4	Vision Group Chairs will be reminded that the ethical dilemma submission form is required to be fully completed and used as a record of discussion.	Low	Vision Group Chairs, Head of Professional Standards Department	30 June 2025
5	A clear approach to feeding back outcomes regarding ethical dilemmas will be discussed and agreed internally.	Medium	Chair of the Internal Ethics Board, the Deputy Chief Constable	31 March 2025

\* Refer to Appendix A for more detail

# Detailed Findings and Actions

# 02



## DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

### Area: Ethical Standards

<b>Control</b>	An Ethics Delivery Plan is in place that allows the Force to determine their compliance with the aims and key issues set out within the Ethics Strategy.	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	×	
<b>Findings / Implications</b>	<p>Alongside the five aims set out within the Ethics Strategy, we confirmed that four objectives (integrity, public service, impartiality and transparency) have been identified along with a series of key issues for each. To support compliance with each objective and key issue, the Ethics Strategy sets out that an Ethics Delivery Plan should be created to enable monitoring of the objectives and issues. We confirmed that an Ethics Delivery Plan is in place and verified that each objective and key issue is included within the delivery plan.</p> <p>However, we did note that some of the areas within the Ethics Delivery Plan seem incomplete, with some of the actions within the plan not appearing to have been progressed despite the completion date being several years ago. For example, the first three actions for the transparency objective have a date for delivery of December 2023 but do not appear to have been completed. Furthermore, we identified that seven key issues (from a total of 19) do not appear to have actions that have been fully documented. Whilst the Delivery Plan does not seem to have been updated, we have identified that some actions have been progressed but have not been updated on the plan.</p> <p>The Head of Professional Standards Department (PSD) noted that as part of the new terms of reference for the Ethics, Trust and Legitimacy Board (previously the Internal Ethics Board), the Ethics Delivery Plan is intended to be incorporated, and any changes or updates required. This will ensure up to date monitoring over the Delivery Plan and enable more effective review over the Ethics Strategy and any objectives.</p> <p>If the Ethics Delivery Plan is not fully completed and up to date, there is a risk that the Force may not be compliant with the aims set out within the Ethics Strategy.</p>			
<b>Management Action 1</b>	As part of the review and updating of the Ethics Strategy, the Ethics Delivery Plan will also be reviewed and kept up to date going forward.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Head of Professional Standards Department	31 December 2025	Medium



**Area: Ethical Standards**

<b>Control</b>	<p><b>Partially missing control</b></p> <p>Ethical dilemmas are included within the Ethics Strategy. The process for raising ethical dilemmas is not clearly set out.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> × <b>Compliance</b> -</p>		
<b>Findings / Implications</b>	<p>We confirmed that ethical dilemmas are referenced in the Ethics Strategy alongside the ethics governance structure (Vision Groups, Internal Ethics Board, and IEAB). However, during discussion with Vision Group Chairs, it was identified that there is a lack of awareness regarding the process to flag and raise ethical dilemmas across the Force. This is reflected in the number of ethical dilemmas that have been submitted to both the Internal Ethics Board and the IEAB within the last 12 months, with only three being discussed in the December meetings.</p> <p>Whilst we have verified that there are communications that have been made to the Force regarding the Vision Groups and ethical dilemmas (including a news article on the intranet in May 2024), there still appears to be a lack of awareness across the wider Force.</p> <p>If there is a lack of awareness regarding ethical dilemmas and how to submit them, there is a risk that officers may be unsure how to seek advice and guidance regarding ethical issues.</p>			
<b>Management Action 2</b>	The Force will consider how best to highlight the raising of ethical dilemmas and the use of the Ethical Dilemma Form.	<b>Responsible Owner:</b> Vision Group Chairs	<b>Date:</b> 30 June 2025	<b>Priority:</b> <b>Medium</b>

**Area: Ethical Standards**

<b>Control</b>	<p>A series of Vision Groups are in place across the Force and used to discuss ethical dilemmas, concerns or issues. A standard terms of reference are in place for each Vision Group.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓ <b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>We spoke to the Chair from three Vision Groups and confirmed that they are in place and can only be attended by officers and staff that are Sergeant rank or below. Discussion with the three Chairs identified that the Vision Group attendance varies greatly depending on the area. This aligns with discussion highlighted within the Internal Ethics Board meeting on 28 November 2024 which covered a similar issue regarding a range of attendance to Vision Groups across the Force. Two Vision Group Chairs confirmed that attendance is typically small (approximately five people) and rarely exceeds 20-30 minutes. In contrast, another Vision Group Chair highlighted that attendance ranged between five to 15 attendees at each meeting.</p> <p>Discussion with one Vision Group Chair highlighted that ethical dilemmas are discussed when submitted, with the most recent meeting involving the discussion of a dilemma that was subsequently sent to the Internal Ethics Board. We confirmed this dilemma has been discussed during the 28 November 2024 Internal Ethics Board meeting, though the Chair did highlight that had not heard back regarding the outcome of discussions.</p> <p>Two Vision Group Chairs confirmed that whilst ethical dilemmas are discussed, there is a lack of awareness regarding the ethical dilemma form that is required to be completed and submitted to the Internal Ethics Board. As such, the Vision Group meetings they chair typically involve dilemmas that have been raised during the meeting by attendees or the Chairperson.</p>	

**Area: Ethical Standards**

They confirmed that once an ethical dilemma is discussed, details and outcomes are placed on the action and decision log, including any actions that have been raised during the meeting. We confirmed the action and decision log is available on the intranet page, though it wasn't clear whether this process is consistent across other Vision Groups.

The lack of awareness regarding ethical dilemmas and the corresponding form which was highlighted by all three Vision Group Chairs aligns with the volume of ethical dilemmas discussed during the three Internal Ethics Board meeting minutes we reviewed (three ethical dilemma discussions in total).

All Vision Group Chairs highlighted that there was a lack of awareness regarding both the Internal Ethics Board and the Independent Ethics Advisory Board, and that they did not believe this was unique across the Force. Alongside this, it was also noted that the Vision Group structure is not co-ordinated and consistent across the Force, and Chairs do not receive regular guidance or training to assist them in their role.

If a consistent approach for Vision Groups is not in place, there is a risk that staff and officers may not be aware of the forums in place to raise ethical dilemmas and issues.

We verified that terms of reference are in place and align with the discussions held with Vision Group Chairs.

<b>Management Action 3</b>	<p>The Vision Group structure will be reviewed and consideration made as to how best to support Vision Group Chairs.</p> <p>This review will also consider how best to highlight the existence and use of Vision Groups across the Force, in order to provide greater awareness to staff and officers.</p>	<b>Responsible Owner:</b> Vision Group Chairs	<b>Date:</b> 30 June 2025	<b>Priority:</b> Medium
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**Area: Ethical Standards**

<b>Control</b>	<p>An Independent Ethics Advisory Board is in place and chaired by an external, independent individual. The Independent Ethics Advisory Board provides advice and guidance regarding ethical issues to the Force and OPFCC.</p> <p>Terms of reference for the Independent Ethics Advisory Board are in place and approved by the Board.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
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<b>Findings / Implications</b>	<p>We confirmed that the quarterly Independent Ethics Advisory Board (IEAB) is managed by the OPFCC and chaired by an external, independent individual. Alongside the independent chair, two other members are external to both the Force and the OPFCC, enabling independent input and advice. The Head of PSD confirmed they attend alongside the DCC to ensure that any issues can be adequately discussed and fed back from a Force perspective. We have verified that the Head of PSD has attended all IEAB meetings.</p> <p>We reviewed a copy of the terms of reference for the IEAB which we verified had been approved at the first meeting in January 2024. We confirmed the board meet on a quarterly basis, with the terms of reference clearly setting out the responsibilities of the IEAB. We noted this was primarily to advise and support the Deputy Mayor and Chief Constable in ensuring the highest standard of professional ethics are adhered to within policing services in North Yorkshire. We also identified that as per the terms of reference, the IEAB is to be a "critical friend" to decision makers but is not a decision maker in its own right. As such, the IEAB should not be making operational decisions, only providing advice to management, the Chief Constable and the Deputy Mayor. We verified that the terms of reference clearly set out the membership of the IEAB, and that this must be an independent chair.</p>
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**Area: Ethical Standards**

We met with the Temporary Director of Public Confidence that sits within the OPFCC and verified that they have attended all meetings since the creation of the IEAB in January 2024. They confirmed that they attended discussions with the Chair of the IEAB and the DCC in December 2024 to discuss the future of the board and the updated approach to be taken in 2025. The Temporary Director of Public Confidence confirmed that during these discussions, it was agreed that work would be undertaken to identify how best to improve the visibility and awareness of the IEAB. This includes arranging meetings to align with availability of the Chief Officer Team to ensure a representative can attend, as well as incorporating North Yorkshire Fire and Rescue Service.

The Temporary Director of Public Confidence noted that they were unaware of any ethical dilemmas being submitted to the IEAB prior to the December meeting, when three dilemmas were submitted for discussion. We confirmed there is a supporting report for this, and that it aligns to the three ethical dilemmas discussed at the most recent Internal Ethics Board meeting. We noted that an update is provided to the Internal Ethics Board at each meeting as part of the Northern Ethics Board update, though we have been limited in our testing with respect to advice provided regarding ethical dilemmas, given that this has only been discussed recently at the December meeting of the IEAB. If a clear process to feedback information or discussions held during the IEAB meetings, there is a risk that officers or staff may not receive advice or guidance regarding ethical dilemmas.

We verified an action and decision log is in place and contains records for all meetings held since the IEAB was first created in January 2024. As part of this review, we confirmed that actions have been closed, and that of the 20 total actions, only eight are still active (with four of these having been raised in December 2024).

<b>Management Action</b>	<i>See management action 5</i>
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**Area: Ethical Standards**

<b>Control</b>	An ethical dilemma form is in place for officers and staff to use to submit ethical dilemmas. Dilemmas can be submitted via several methods, including via the ethics inbox, Vision Groups and discussing directly with members of the Internal Ethics Board.	<b>Assessment:</b>
		<b>Design</b> ✓
		<b>Compliance</b> ×

<b>Findings / Implications</b>	<p>We confirmed the Force has a dilemma submission form which staff can use to submit ethical dilemma to the ethical governance structure. We confirmed that the form clearly states that it should be sent to the ethics inbox which we verified is monitored by the PSD. The Head of PSD noted that officers can also submit the dilemma directly to the Vision Group chairperson for their area, where it will go through the same Vision Group and, if appropriate, the Internal Ethics Board and potentially to the Independent Ethics Advisory Board.</p> <p>We noted that within the dilemma submission form, a section clearly states that the dilemma will be raised without revealing the source unless this has been agreed before the meeting, ensuring that anonymous submissions can be made by staff and officers.</p> <p>We confirmed the form is separated into three parts, with part one allowing staff to provide an outline of their dilemma and what issues they would like the Committee to consider. Part two is required to be completed by the Vision Group chairperson and used as a summary of the dilemma and the issues to be debated. Part three is also required to be completed by the Vision Group chair and should be a summary of the discussion and debate held as part of the Vision Group meeting where the ethical dilemma was discussed. The final section within part three also allows for the chair to detail who the update has been provided to and whether this includes any potential changes to processes.</p>
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**Area: Ethical Standards**

We obtained the dilemma submission form for the three ethical dilemmas discussed at the most recent Internal Ethics Board meeting (November 2024) and confirmed a form is in place. However, for two of the three dilemmas, we noted that part two and part three of the form was incomplete.

Whilst these forms were incomplete, records of Vision Group discussions are still held as part of action logs, and any context is provided to by the Vision Group Chair when communicating the dilemma to members of the Internal Ethics Board. If the ethical dilemma forms are not fully completed, there is a risk that important information may not have been communicated, and a formal record of discussion not documented.

<b>Management Action 4</b>	Vision Group Chairs will be reminded that the ethical dilemma submission form is required to be fully completed and used as a record of discussion.	<b>Responsible Owner:</b> Vision Group Chairs, Head of Professional Standards Department	<b>Date:</b> 30 June 2025	<b>Priority:</b> <b>Low</b>
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**Area: Ethical Standards**

<b>Control</b>	<b>Partially missing control</b> A clear approach to feeding back discussions regarding ethical dilemmas is not in place. Staff and officers that have submitted an ethical dilemma are invited to attend meetings to discuss.	<b>Assessment:</b>  <b>Design</b> × <b>Compliance</b> -
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**Findings / Implications**

Through discussion with the Head of PSD, we confirmed that a clear approach to feeding back the discussions regarding ethical dilemmas at Internal Ethics Board and IEAB meetings was not in place. Whilst attendees of the meetings could feed back to their relevant teams, this requirement was not documented and appears to be at the discretion of the attendees.

It was also noted that whilst minutes and a decision and action log are produced for the Internal Ethics Board, this is not readily available to staff and officers that are not members of the Board. As such, it is more difficult for non-members to identify the final outcome for ethical dilemmas.

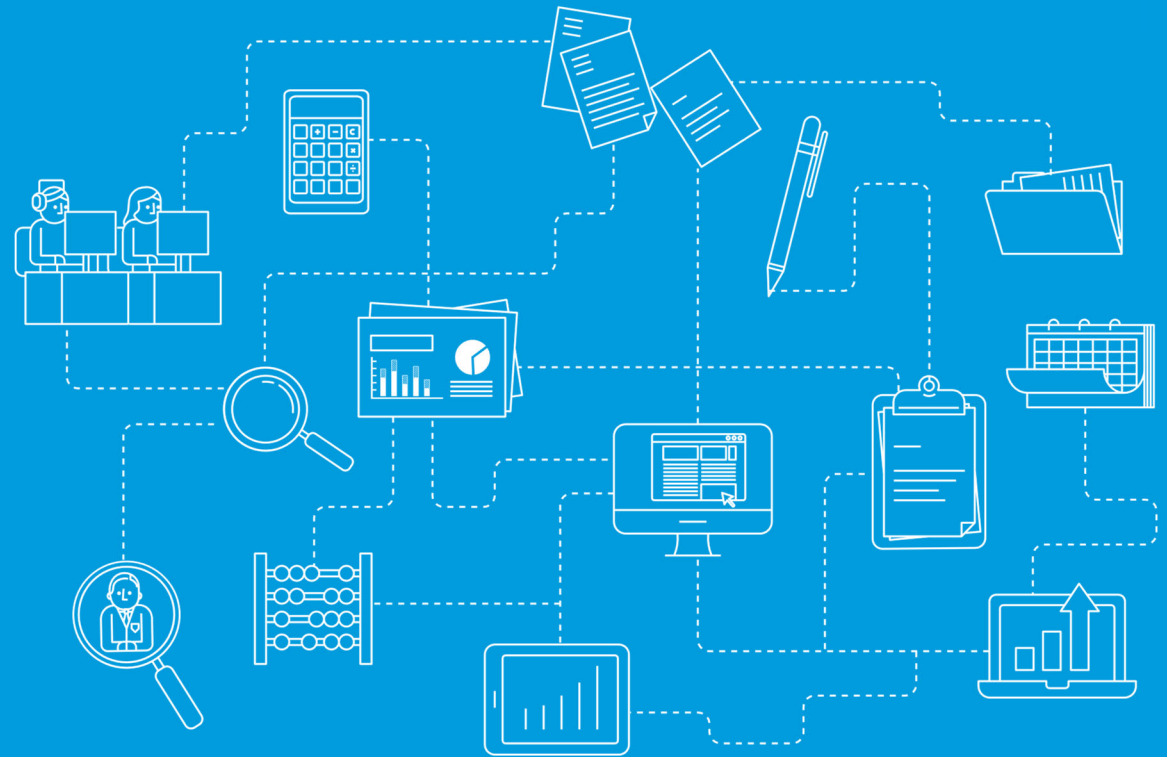
Within other Forces we have identified that the submission form used for ethical dilemmas also has a section to explain the final outcome which is then published on the Force intranet for all staff to view. Such an approach could allow for ethical dilemmas to be more easily fed back to the wider Force and ensure any outcomes can be clearly communicated.

If dilemmas are not clearly fed back to the wider Force, there is a risk that agreed approaches to ethical issues may not be known and understood by staff and officers which could cause confusion and an inconsistent approach to potentially difficult decisions.

<b>Management Action 5</b>	A clear approach to feeding back outcomes regarding ethical dilemmas will be discussed and agreed internally.	<b>Responsible Owner:</b> Chair of the Internal Ethics Board, the Deputy Chief Constable	<b>Date:</b> 31 March 2025	<b>Priority:</b> <b>Medium</b>
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# Appendices

# 03



# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

### Low

There is scope for enhancing control or improving efficiency.

### Medium

Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.

### High

Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Ethical Standards	2 (14)	4 (14)	1	4	0
<b>Total</b>			<b>1</b>	<b>4</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

**Debrief held** 6 February 2025  
**Draft report issued** 3 March 2025  
**Responses received** 12 March 2025

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**Final report issued** 12 March 2025

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**Distribution** Supt. Head of Professional Standards Department

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