|  |  |
| --- | --- |
|  |  |

**FINAL**

|  |  |
| --- | --- |
|  | **Cleveland Police and Crime Commissioner and Chief Constable Cleveland** |
|  | **Compare and contrast Internal Audit work/plan from 2017/18 to 2019/20 with the outcomes of the recent PEEL review (HMICFRS report)** |
|  | **2019/20** |

**November 2019**

****

# Executive summary

## 1.1 The role of internal audit is to provide independent assurance that an organisation’s risk management, governance and internal control processes are operating effectively.

1.2 The role of Her Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) is to independently assess the effectiveness and efficiency of police forces and fire & rescue services – in the public interest.

1.3 The two services are not meant to overlap but should complement each other. Internal audit will very much focus on the back office and how as a support service it provides assurance over governance, risk and control for those support services. Wheras the HMICFRS is very much concerned with front line Police Office services and how these interact and relate to the general public.

1.4 It is not therefore either possible or would generate any meaningful data to try and compare and contrast the work of Internal Audit with that of HMICFRS.

# 

# FINDINGS

## **The PEEL report**

## **The role of Her Majesty’s Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) is to independently assess the effectiveness and efficiency of police forces and fire & rescue services – in the public interest.**

## **Effectiveness**

## *How effectively does the force reduce crime and keep people safe?*

## This area of inspection is specific to the HMICFRS and is generally not an area internal audit would include in its area of work which is to provide assurance over Governance, Risk and Control which relate primarily to the support services and not to the delivery of front line services.

## The outcome from the PEEL report was “there has been a significant deterioration in how the force prevents crime and anti-social behaviour”. This is outside the scope of the internal audit remit. Although the report does go to say “The absence of a system to identify, action and track progress to arrest outstanding suspects concern me (HMICFRS inspector)”. The word *system* perhaps provides an opportunity for an internal audit review, however, discussions would be required with the Audit Committee and Chief Finance Officers as this would take time away from other risk areas in the internal audit plan.

## **Efficiency**

## *How efficiently does the force operate and how sustainable are its services to the public?*

## This area of inspection is again specific to the HMICFRS and is generally not an area internal audit would include in its area of work to provide assurance over Governance, Risk and Control which relate primarily to the support services and not to the delivery of front line services.

## That said we do audit the finances of the Force and we found these to be well managed and controlled. The PEEL report does state “financial management is good”.

## **Legitimacy**

## *How legitimately does the force treat the public and its workforce?*

## This area of inspection is again specific to the HMICFRS and is generally not an area internal audit would include in its area of work to provide assurance over Governance, Risk and Control which relate primarily to the support services and not to the delivery of front line services.

## That said we do include audits such as “Lone Working” and “the HR service” within our audit work programme.

## The PEEL statement which says “The way that Cleveland Police treats the public and its work force is inadequate” would be “challenging” for this to be included in any internal audit work programme.

## **Work of Internal Audit**

## ***The role of internal audit is to provide independent assurance that an organisation’s risk management, governance and internal control processes are operating effectively***.

## TIAA are commissioned by Cleveland PCC to provide approximately 110 days of internal audit work to the PCC/Force of which some 12 days are required for management (attending audit committee and liaison meetings, etc) and reporting purposes (annual plan and annual assurance report, etc)

## Our audits are structured to provide sufficient coverage to enable the Head of Audit to provide an annual opinion on the Governance, Risk Management and Control Framework of the organisation.

## As can be seen from the attached rolling strategic plan document (Appendix A) we apply resources to the following areas to comply with the above requirements:

## Governance

## Risk Management

## ICT audits

## Finance

## Operational/Organisational Areas

## Estates

## Fleet

## HR

## Other Services (to include PCC audits)

## We also aim to avoid duplication with other inspection/assurance services such as External Audit, Health and Safety Executive, HMICFRS, Professional Standards, etc. but do liaise with these groups to a) avoid duplication and b) to make sure appropriate and adequate audit/inspection covered is achieved for the client across all areas.

## Internal audit is therefore looking at systems and processes around governance, risk and control. During our time at Cleveland we have found areas such as governance, finance and risk management to be well developed and provide an appropriate support service. It should be noted that we are generally looking back as to what has occurred to enable testing and evidencing to be established to support our findings and outcomes/recommendations.

## In general we have found the support services of the Force to be well managed and governance, risk and control has been seen to be working well here. What we do not do is to review what the frontline services are doing and how they are performing which is an area clearly in the domain of the HMICFRS who have the experienced and staff resources to review this area of activity.

## Our audits this year have identified that the management (or lack of it) within the Force has had a very detrimental impact upon how the Force is/has been operating. What our reviews have identified is that there is still a good foundation in place and once senior management and leadership have been restored this foundation will support the rebuild necessary

# 