POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND CHIEF CONSTABLE OF CLEVELAND

Internal Audit Progress Report

22nd September 2016

RSM

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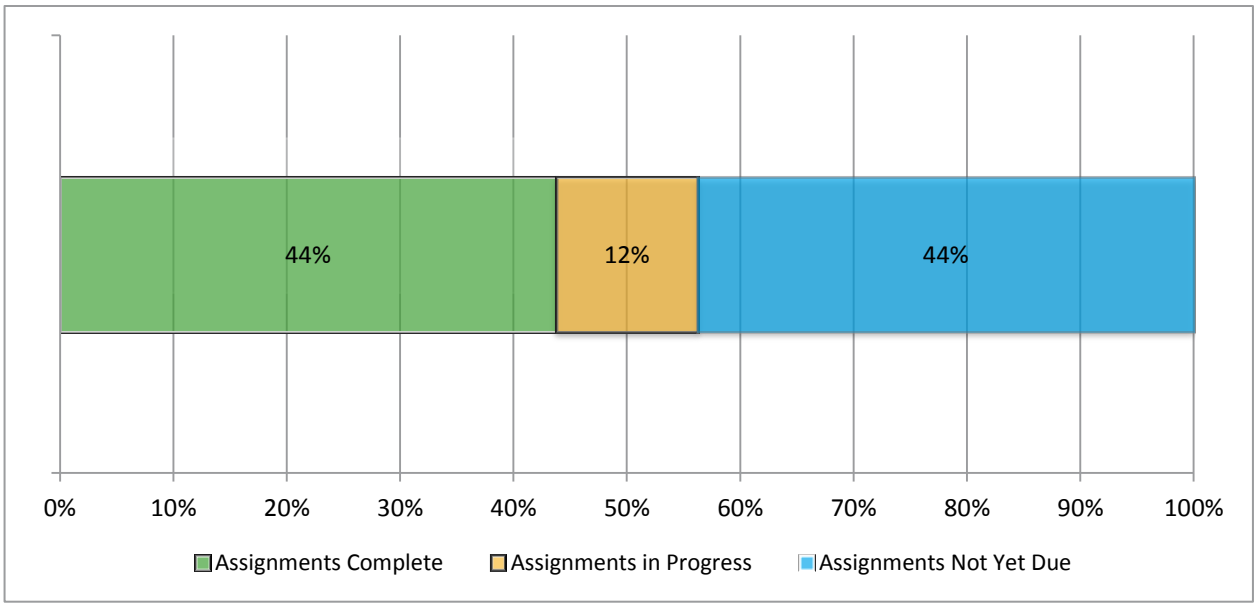
1 INTRODUCTION

The internal audit plan for 2016/17 was approved by the Joint Audit Committee on 24th March 2016. Please see the chart below for current progress against the plan.



2 REPORTS CONSIDERED AT THIS JOINT AUDIT COMMITTEE

This table informs of the audit assignments that have been completed and the impacts of those findings since the last Joint Audit Committee held. We have finalised seven reports since the previous Joint Audit Committee in line with the agreed timetable.

Assignments	Status	Opinion issued	Actions agreed		
			L	M	H
Seized Cash Spot Check – Middlesbrough and Stockton	Final	No opinion provided	0	2	0
HR Management - Overtime: Time Off In Lieu (TOIL) and Rest Days In Lieu (RDIL)	Final	Reasonable Assurance	0	2	0
Health and Safety	Final	Reasonable Assurance	1	3	0
Stockholding	Final	Partial Assurance	1	4	0
Data Quality (including elements of Data Security and MoPI)	Final	Substantial Assurance	1	0	0
Firearms/Taser Service Records	Final	Partial Assurance	0	3	2
Collaborations – CDSOU and Fingerprint Bureau	Final	Partial Assurance	1	4	1

2.1 Impact of findings to date

Our reviews of **Data Quality (including elements of Data Security and MoPI), HR Management - Overtime: Time Off In Lieu (TOIL) and Rest Days In Lieu (RDIL),**and **Health and Safety** identified the organisation can take **positive assurance** that the controls upon which it relies on to manage the identified risk or area were suitably designed, consistently applied and operating effectively. The key 'medium' priority management actions agreed for each review are as follows:

- HR Management – Overtime: Time Off In Lieu (TOIL) and Rest Days In Lieu (RDIL) – the report contained two 'medium' priority management actions in relation to:
  - TOIL had not been recorded accurately on Oracle; and
  - A clearly defined strategy was not in place to tackle excessive TOIL or RDIL.
- Health and Safety – the report contained three 'medium' priority management actions in relation to:
  - RIDDOR reportable incidents had not been recorded by officers in a timely manner;
  - Evidence of actions plans following internal inspections was lacking; and
  - RoSPA audits did not have identifiable responsible owners for actions going forward.

In addition, we reviewed the seized cash arrangements at Middlesbrough and Stockton stations. This review did not provide a formal assurance opinion; however, we highlighted two 'medium' priority management actions in relation to the accuracy of descriptions recorded on IRIS and the movement of items from the Response Inspector's safe.

Our reviews of **Collaborations – CDSOU and Fingerprint Bureau**, **Stockholdings** and **Firearms/Taser Service Records** each concluded with partial assurance opinions and action is required to strengthen the control framework to ensure the areas are effectively managed. The key priority management actions for each review are as follows:

- Collaborations – CDSOU and Fingerprint Bureau – the report contained one 'high' and four 'medium' priority actions. The 'high' priority management action related to the lack of formal reporting to the PCC on the Fingerprint Bureau collaboration.
- Stockholding – the report contained four 'medium' priority management actions. We did not identify any 'high' priority management actions but identified systematic control weakness across the framework reviewed.
- Firearms/Taser Service Records – the report contained two 'high' and three 'medium' priority management actions. The 'high' priority management actions related to the lack of routine taser downloads to allow for weapon defaults to be identified and tasers had not been signed out or in adequately on the return of the weapon.

3 LOOKING AHEAD

Assignment area	Timing per approved IA plan 2016/17	Status	Target Joint Audit Committee per the IA Plan 2016/17
IT Mobile Data	September 2016	Fieldwork complete	December 2016
Commissioning	October 2016	Fieldwork complete	December 2016
Estate Management – Lockers	July 2016	Fieldwork due to begin week commencing the 3rd October	Originally September 2016 now December 2016
Financial Management, Reporting and Controls	October 2016	Fieldwork due to begin week commencing 17th October	December 2016
Complaints	November 2016	Fieldwork due to begin week commencing 21st November	March 2017
Follow Up of Previous Internal Audit Recommendations	January 2017	Fieldwork due to begin week commencing 9th January	March 2017
Seized Cash Spot Checks	January 2017	Fieldwork due to begin week commencing 16th January	March 2017
Victim Referral Services	January 2017	Fieldwork due to begin week commencing 30th January	March 2017
Annual Governance Assurance Assessment	March 2017	Fieldwork due to begin week commencing 9th January	June 2017

4 OTHER MATTERS

4.1 Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Audits commenced in line with original timescales	Yes	*No* [1]	Conformance with PSIAS and IIA Standards	Yes	*Yes*
Draft reports issued within ten days of debrief meeting	100%	*7 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	*Yes*
			% of staff with CCAB/CMIIA qualifications	>50%	*83% ytd*
Final report issued within three days of management response	100%	*1 day (average)*	Turnover rate of staff	<10%	*No turnover of staff*
Audit reports presented to agreed Joint Audit Committee meetings	Yes	*No* [1]	Response time for all general enquiries for assistance	2 working days	*100%*
% of High & Medium recommendations followed up	100%	*Audit planned for week commencing 9th January 2017*	Response for emergencies and potential fraud	1 working days	*N/A*

Notes

[1] Data Quality (including elements of Data Security and MoPI), HR Management: Overtime - TOIL and RDIL and Health and Safety audits have not been reported as per the timescales detailed in the internal audit plan.

The Force requested the Estate Management – Lockers audit to be deferred until October 2016. This was reported to the Joint Audit Committee at the June meeting.

FOR FURTHER INFORMATION CONTACT

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