



# THE POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND THE CHIEF CONSTABLE OF CLEVELAND

Risk Management

Final

Internal audit report 2.20/21

24 August 2020

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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# 1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit / assignment and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by you, we have been able to sample test the control framework.

## Why we completed this audit

A review of risk management was undertaken as part of the approved internal periodic plan for 2020/21. Our review was undertaken to ensure processes are in place to identify, assess and manage the risks facing Cleveland Police (The Force) and the Police and Crime Commissioner for Cleveland (PCC).

Effective risk management assists in achieving the Force's and PCC's vision and strategic objectives and helps to optimise the quality and efficiency of their service delivery. Therefore, it is imperative that there is an effective risk management system and assurance framework in place. The achievement of strategic objectives and overall delivery of the Police and Crime Plan is underpinned by the effectiveness of the controls identified to mitigate the principal risks which could impact on objectives being achieved.

The Force has a Risk and Insurance Manager in place who is responsible for the overall governance of the risk management process throughout the organisation. Heads of Department appoint risk champions from within the Management Team. Risk champions report directly to the Risk and Insurance Manager and are responsible for the day-to-day management of their departmental level risks. Risk champions meet with the Force's Risk and Insurance Manager on a quarterly basis to provide updates on existing departmental risks and discuss any new/emerging risks that may affect the relevant department. Departmental risks are also regularly reviewed at Senior Leadership Team (SLT) meetings.

The risks identified are recorded at either the strategic level, in a strategic risk register or at an operational level, in departmental risk registers. This two-tier approach ensures that the highest-level strategic risks, those which present the greatest challenge to the Force and PCC, are identified, evaluated and closely monitored. Risks are assessed and plotted on a 5x5 risk scoring matrix in line with their relevant impact and likelihood. Following the rating process, the subsequent score allocated to the risk will determine where the risk sits within the matrix and the level of attention the risk required.

The four groups within the risk scoring Matrix are as follows:

- Primary Group – Where risk management should focus most of its attention;
- Contingency Group – Where risk management will ensure that contingency plans are in place;
- House Keeping Group – Where basic mechanisms should be in place; and
- Low Group – Where risk is so minimal it does not demand specific attention.

The Force's strategic risks are reviewed by the Force's Risk and Governance Board, which meets every two months. The PCC's Strategic Risk Register is reviewed by the PCC Chief Financial Officer on an on-going basis. Additionally, the Force's and PCC's strategic risk register are presented to the Joint Audit Committee on a bi-annual basis.

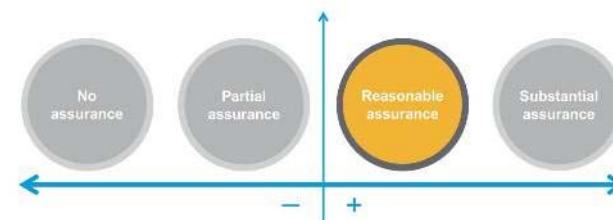
As a result of the Force's 2018/19 Police Effectiveness, Efficiency and Legitimacy (PEEL) Inspection by the HMICFRS, eight new strategic risks have been identified and escalated to the Force's Strategic Risk Register. Following the inspection, increased scrutiny by the Executive Team has been placed upon the risk management process within the Force and various changes have been implemented to reflect this. Risk management is now a standing item on all departmental SLT meeting agendas, to ensure risks are being identified and reviewed at an operational basis.

## Conclusion

Our overall opinion was formed by undertaking interviews with key staff members and sample testing on the processes in place to ensure that the controls upon which the Force and PCC rely upon to manage risks are being adhered to. Our review resulted place in **five medium** and **two low** priority management actions being agreed.

### Internal audit opinion:

Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland can take **reasonable assurance** that the controls in place to manage this area are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.



## Key findings

Our audit identified the following exceptions with the Force's and PCC's established control framework resulting in five medium priority actions:



At the time of review, we noted that the Baseline Risk Assessment had not been reviewed following the Force's recent PEEL Inspection. It is recommended that the Baseline Risk Assessment process is reviewed and revised to ensure it is fit for purpose and can effectively identify any areas of underperformance or concern.



A listing of all current risk champions across the Force was obtained and reviewed. The listing contains a total of 25 departments and their corresponding risk champion. However, it was noted that a risk champion had not been documented for three departments (CDSOU, CID and Intelligence). Through discussions with the Risk and Insurance Manager we confirmed that the allocation of risk champions was a work in progress as a result of the recent re-structure within the Force which took place in May 2020.

Five risks were selected and tested from departmental risk registers. In two instances we confirmed that mitigating actions had been subject to regular review and had been maintained up to date. However, in the remaining three instances we noted that mitigating actions had surpassed their set review date. Instances were also noted where mitigating actions were vague and not clearly documented. Additionally, a large number of mitigating actions were found to have been documented which only resulted in a minor reduction to the relevant residual risk scores.



The current seven documented risks within the 4risk software system for the PCC's strategic risk register were reviewed. In five instances we confirmed that mitigating actions had been subject to regular review and had been maintained up to date. However, in the remaining two instances it was noted that mitigating actions had surpassed their set review date.



Instances were noted where assurance sources had not been documented against controls for risks within the Force's and PCC's strategic risk register as well as departmental risk registers.

**Our audit review also identified that the following controls are suitably designed, consistently applied and are operating effectively:**



Roles and responsibilities for the Risk and Insurance Manager as well as risk champions within the Force have been clearly defined and documented.



To ensure that the Force has a full understanding of the risks being faced and the implications for the organisation, all risks are categorised in to one of the following categories:

- Strategic risks;
- Executive risks;
- Operational risks; and
- Programme/project risks.

Risks are linked to the Force's strategic objectives as well as delivery of the Police and Crime Plan.



The Force receives a weekly 'On the Horizon' Newsletter which is produced by West Yorkshire Police. The Newsletter provides commentary around upcoming risks which could affect police forces and the relevant measures which should be introduced to effectively manage those risks.



The Force and PCC has a risk scoring matrix in place which has been developed in line with the organisations' risk appetite. The 5x5 matrix scores risks in terms of their impact and likelihood (risks are given an overall score of between one and 25).



The Force's strategic risk register is comprised of business risks that, if realised, would fundamentally affect the way in which the Force exists or provides services for the next three years. Additionally, if materialised, the risks would have a detrimental effect on the Force's ability to achieve its core policing services. Strategic risks contained within the register are defined as assessed risks with a residual risk score of 12 or above.



Departmental risk registers are in place for all individual service areas within the Force.



Risk champions meet with the Force's Risk and Insurance Manager on a quarterly basis to provide updates on existing departmental risks and discuss any new/emerging risks that may affect the relevant department. After each quarterly meeting, risks are updated within the 4risk software to reflect their current position.



Interviews were undertaken with a sample of 10 risk champions regarding the current risk management processes across the Force including the reviewing, updating, reporting and escalating of departmental risks. Through discussions with risk champions, it was confirmed that there is a coherent and consistent process in place for the management of risks at a departmental level across the Force.



Risk mitigating controls are documented against each risk in the Force's strategic risk register and departmental risk registers. The number of controls in place for each risk and their effectiveness are assessed to compute a risks' residual risk score. A sample of five risks were selected and tested from the strategic risk register, and a sample of five risks were selected and tested from departmental risk registers. In all 10 instances evidence was provided by the relevant risk owners to support the documented controls in place against each risk.



The Force has a Risk Escalation Procedure Document in place. The procedure sets out the process for the escalation of risks from a departmental level to the strategic risk register.



When risks are closed within the 4risk system, the relevant risk owner within the Force will document a 'closing comment' to confirm why the relevant risk has ceased. A sample of 10 closed risks were selected and tested from the 4risk system. In all instances it was confirmed that adequate closing commentary has been provided within the 4risk system for each of the closed risks.



The Force has a Risk and Governance Board in place. The Board meets every two months and reviews the strategic risk register on an on-going basis. A corresponding action log is in place which is reviewed and updated after each meeting. Through review of the agenda documents for the last three meetings (December 2019, March and May 2020), it was confirmed that the Board reviewed the strategic risk register as well as any new and emerging risks at each meeting. Through review of the board action log it was confirmed that the Log had been maintained up to date and had been last updated following the May 2020 meeting.



A bi-annual report on the Force's strategic risk register is presented to the Joint Audit Committee. The Joint Audit Committee comprises of five members who are independent of the Office of the PCC and Cleveland Police. The executive of the Office of the PCC and the Command Team of the Police Force are required to be represented at each meeting of the committee.



The PCC has a strategic risk register in place. Each risk within the register has a dedicated risk owner who is responsible for managing and reviewing the risk.



Risk mitigating controls are documented against each risk in the PCC's strategic risk register. The number of controls in place for each risk and their effectiveness are assessed to compute a risks' residual risk score. A sample of three risks were selected and tested from the register. In all instances evidence was provided by the relevant risk owners to support the documented controls in place against each risk.



The PCC's strategic risk register is presented to the Joint Audit Committee on a bi-annual basis.

## 2. 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 internal audit testing undertaken.

Area: Risk Management – Policy (PCC)			
<b>Control</b>	The PCC has a Risk Management Policy in place. The aim of the policy is to clearly set out how the risk management process is to be embedded into the PCC's culture and made a central part of the management process. The policy is subject to regular review and is easily accessible to all staff members via the PCC's local intranet.	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×
<b>Findings / Implications</b>	<p>The PCC's Risk Management Policy was obtained and reviewed. The policy was found to contain the following key information regarding the risk management process across the PCC:</p> <ul style="list-style-type: none"> <li>• Risk management process;</li> <li>• Identifying risks;</li> <li>• How to document a risk;</li> <li>• Assessing risks;</li> <li>• Addressing risks;</li> <li>• Risk targets and risk appetite;</li> <li>• Reviewing risks;</li> <li>• Reporting risks; and</li> <li>• Assurance sources.</li> </ul> <p>The policy is located on the PCC's local intranet and PCC website and is easily accessible to all staff members within the office of the PCC.</p> <p>The policy does not currently contain a last reviewed date and therefore it was not possible to confirm that the policy had been subject to regular review and maintained up to date.</p> <p>If the Risk Management Policy is not subject to regular review, there is a risk that the Policy may not be reflective of current working practices.</p>		

<b>Management Action 1</b>	The PCC's Risk Management Policy will be updated with version control including a set review date.	<b>Responsible Owner:</b> PCC Chief Finance Officer	<b>Date:</b> 30 September 2020	<b>Priority:</b> Low
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#### Area: Risk Management – Risk Identification (Force)

<b>Control</b>	<p>A clearly defined risk identification and assessment process is in place. The risk identification and assessment process involves the following key components:</p> <ul style="list-style-type: none"> <li>• Baseline Assessment;</li> <li>• Inherent Risk Scoring;</li> <li>• Risk Mitigation; and</li> <li>• Residual Risk Scoring.</li> </ul> <p>The risk identification and assessment process involves the Force's Risk and Insurance Manager meeting with members of staff from commands and departments to carry out a formal structured baseline assessment, and subsequent ongoing analysis. The initial output from the baseline assessment is a comprehensive schedule of risks.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

<b>Findings / Implications</b>	<p>A Baseline Risk Assessment document is in place which details the process to be followed when identifying risks within new departments across the Force.</p> <p>The Risk and Insurance Manager will meet with the relevant Head of Department and other relevant senior management staff to perform the initial Baseline Risk Assessment. Following the initial assessment, the Risk and Insurance Manager will aid in producing an initial schedule of risks, which will then be analysed and scored.</p> <p>The key areas considered as part of each Baseline Assessment are as follows; Staff, Training, Equipment, ICT (software and hardware), Premises, Finances, Partnerships, and Dependencies (intercommunication with other departments).</p> <p>However, it was noted that the Baseline Risk Assessment document was last updated in February 2018 and has not been reviewed following the Force's recent PEEL Inspection. It is recommended that the Baseline Risk Assessment process is reviewed and revised to ensure it is fit for purpose and can effectively identify any areas of underperformance or concern, which then if necessary, can be escalated to the Force's strategic risk register.</p>
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<b>Management Action 2</b>	The Baseline Risk Assessment process will be reviewed and updated to ensure it is effective in capturing areas of underperformance or concern within the relevant departments.	<b>Responsible Owner:</b> Risk and Insurance Manager	<b>Date:</b> 30 September 2020	<b>Priority:</b> Medium
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Area: Risk Management – Risk Champions (Force)				
<b>Control</b>	Departmental risk registers are in place for all individual service areas within the Force. Each register is allocated a risk champion who is responsible for the governance and management of risks contained within their respective register. Risk champions can delegate individual risk owners for specific risks who are then responsible for maintaining and reviewing their assigned risks.	<b>Assessment:</b>		
		<b>Design</b>		✓
		<b>Compliance</b>		x
<b>Findings / Implications</b>	<p>A listing of all current risk champions was obtained and reviewed. The listing contains a total of 25 departments and their corresponding risk champion. However, it was noted that a risk champion had not been documented for three departments (CDSOU, CID and Intelligence)</p> <p>Through discussions with the Risk and Insurance Manager we confirmed that the allocation of risk champions was a work in progress as a result of the recent re-structure within the Force. If risk champions are not allocated and documented for each department within the Force, there is a risk that the risks affecting the relevant departments will not be effectively identified, analysed and managed.</p>			
<b>Management Action 3</b>	A risk champion will be allocated for all departments within the Force.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Risk and Insurance Manager	30 September 2020	Medium
Area: Risk Management – Mitigating Actions (Force)				
<b>Control</b>	Mitigating actions are documented against each risk in the strategic risk register and departmental risk registers.	<b>Assessment:</b>		
	The actions are intended to aid in the process of progressing a risk from its residual risk score to its intended target risk score. Each action is assigned a dedicated action owner and target implementation date.	<b>Design</b>		✓
		<b>Compliance</b>		x
<b>Findings / Implications</b>	<p>The strategic risk register was obtained and reviewed. A sample of five risks were selected and tested from the register. In all instances it was confirmed that mitigating actions had been subject to regular review and had been maintained up to date.</p> <p>The following five departmental risk registers were obtained and reviewed:</p> <ul style="list-style-type: none"> <li>• Service Improvement Team;</li> <li>• Strategic Finance;</li> <li>• Force Executive;</li> <li>• Legal Services; and</li> <li>• Standards and Ethics.</li> </ul>			

In all five instances we confirmed that mitigating actions had been documented against each risk within the registers. Five risks were selected and tested from the above registers (one from each register).

In two instances we confirmed that mitigating actions had been subject to regular review and had been maintained up to date. However, in the remaining three instances (Service Improvement Team, Legal Services and Standards and Ethics) we noted that mitigating actions had surpassed their set review date.

If mitigating actions for risks are not regularly reviewed and maintained up to date, risks may not be appropriately managed and contained.

Additionally, through review of the Force's Strategic Risk Register and the five departmental risk register sampled it was noted that many of the mitigating actions documented were vague and therefore it was not clear how the actions would be precisely completed. We also noted instances where risks had a large number of mitigating actions documented which would only slightly reduce the risks residual risk score. The Force should therefore review their current mitigating actions against risks to ensure that the resource required to complete the actions is cost-effective based on proposed target risk scores.

<b>Management Action 4</b>	<p>A reminder will be issued to all risk owners to ensure that their allocated risks are regularly reviewed, and relevant mitigating actions are maintained up to date.</p> <p>Additionally, a review will be completed of documented mitigating actions to ensure they are clear, cost-effective and are worthwhile to implement.</p>	<b>Responsible Owner:</b> Risk and Insurance Manager	<b>Date:</b> 30 September 2020 (for reminder to owners and ongoing rolling programme for review)	<b>Priority:</b> Medium
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#### Area: Risk Management – Mitigating Actions (PCC)

<b>Control</b>	<p>Mitigating actions are documented against each risk in the PCC's strategic risk register. The actions are intended to aid in the process of progressing a risk from its residual risk score to its intended target risk score.</p> <p>Each action is assigned a dedicated action owner and target implementation date.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> x</p>
<b>Findings / Implications</b>	<p>The current seven documented risks within the 4risk system for the PCC's strategic risk register were reviewed.</p> <p>In five instances we confirmed that mitigating actions has been subject to regular review and had been maintained up to date. However, in the remaining two instances we noted that the mitigating actions had surpassed their set review date which was March 2020.</p> <p>If mitigating actions for risks are not regularly reviewed and maintained up to date, risks may not be appropriately managed and contained.</p>	

<b>Management Action 5</b>	Mitigating actions against risks within the PCC's strategic risk register will be regularly reviewed and updated in line with set target dates.	<b>Responsible Owner:</b> PCC Chief Finance Officer	<b>Date:</b> 30 September 2020	<b>Priority:</b> Medium
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#### Area: Risk Management – Assurance (Force and PCC)

Control	Assurance sources are documented within the 4risk software system, where appropriate, to provide assurance that documented controls are operating and mitigating the risk(s) as intended.	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	The Force's strategic risk register was obtained and reviewed. A sample of five risks were selected and tested from the register. In three instances we confirmed that assurance sources had been recorded against controls within the 4risk system. However, two instances were noted where no assurance sources had been recorded against controls. The controls related to the following two risks: <ul style="list-style-type: none"><li>• SR30; and</li><li>• SR22.</li></ul> The following five departmental risk registers were obtained and reviewed: <ul style="list-style-type: none"><li>• Service Improvement Team;</li><li>• Strategic Finance;</li><li>• Force Executive;</li><li>• Legal Services; and</li><li>• Standards and Ethics.</li></ul> Five risks were selected and tested from the above registers (one from each register). In two instances we confirmed that assurance sources had been recorded against controls within the 4risk system. However, three instances were noted where no assurance sources had been recorded against controls.  <u>PCC</u>  The PCC's strategic risk register was obtained and reviewed. All seven risks within the register were selected and tested from the Register. In all instances, no assurance sources had been recorded against controls within the 4risk system.		

### Area: Risk Management – Assurance (Force and PCC)

If assurance sources are not documented against controls, there is a risk that the recorded controls may not be operating effectively and mitigating risks as intended.

<b>Management Action 6</b>	Assurance sources for controls will be documented and regularly reviewed for all risks.	<b>Responsible Owner:</b> Risk and Insurance Manager and PCC Chief Finance Officer	<b>Date:</b> 31 October 2020	<b>Priority:</b> Medium
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### Area: Risk Management – Governance (Force)

<b>Control</b>	<p>The Force has a Risk and Governance Board in place. The aim of the Board is to provide assurance to the Management Board and the Joint Audit Committee that:</p> <ul style="list-style-type: none"> <li>• Key risks to the Force are being appropriately identified, assessed and managed;</li> <li>• Internal and external audit recommendations are being considered and implemented as appropriate;</li> <li>• Business continuity plans are in place and tested; and</li> <li>• Governance processes and structures are effective.</li> </ul> <p>The Board meets every two months and reviews the strategic risk register on an on-going basis. A corresponding action log is in place which is reviewed and updated after each meeting.</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>The Risk and Governance Board Terms of Reference (ToR) document was obtained and reviewed. The ToR was last updated in July 2017. Membership of the Board as per the current ToR includes the following members:</p> <ul style="list-style-type: none"> <li>• Assistant Chief Officer (Chair); Chief Finance Officer; Head of Legal Services; Sopra Steria Delivery Director; Business Transformation Manager; Risk and Insurance Manager; Representative from each command; and HMIC Liaison Officer.</li> </ul> <p>However, through review of meeting documentation it was confirmed that the CFO is the current chair of the Risk and Governance Board. If the Risk and Governance Board ToR is not subject to regular review and maintained up to date, there is a risk that the document may not be reflective of current working practices.</p>
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<b>Management Action 7</b>	The Risk and Governance Board Terms of Reference document will be reviewed and updated.	<b>Responsible Owner:</b> Risk and Insurance Manager	<b>Date:</b> 30 September 2020	<b>Priority:</b> Low
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## APPENDIX A: CATEGORISATION OF FINDINGS

### Categorisation of internal audit findings

Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
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 management actions		
					Low	Medium	High
Risk Management	0	(22)	7	(22)	2	5	0
<b>Total</b>					<b>2</b>	<b>5</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.

## APPENDIX B: BENCHMARKING

In undertaking our benchmarking analysis, we have examined 27 strategic risk registers, analysing 506 individual risks. When factoring all 43 territorial police forces and 42 OPCCs / OPFCCs in England and Wales, we have examined the risk profile of 32 per cent of the sector.

Top key risk themes identified from RSM Risk Register Analysis	Documented within Cleveland Police Strategic Risk Register
IT	✓ - Dedicated register
Operations	✓ - Dedicated register
Information and data quality	✓ - Dedicated register
Financial	✓ - Dedicated register
Strategy	✓
Regulation and standards	✓
Collaboration with partnerships	✓ - Dedicated register
Infrastructure and assets	✓ - Dedicated register
Workforce	✓
Reputation	✓
Governance	✓

# APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

## Scope of the review

The internal audit assignment has been scoped to provide assurance on how the Chief Constable of Cleveland manages the following area:

### Objective of the area under review

The organisations have an adequate and effective process in place to identify and manage both risks and opportunities that support the delivery of the Commissioner's Police and Crime Plan.

## Scope of the review

When planning the audit, the following areas for consideration and limitations were agreed:

### Areas for consideration:

- The risk management strategy / policy and accompanying procedures are regularly reviewed and approved.
- Arrangements are in place and approach taken to identify the key strategic risks facing the organisations and to keep these risks under review on an ongoing basis. Furthermore, to consider the alignment between different governance groups in respect of risk matters.
- Identified risks are assessed in accordance with an approved risk matrix to provide priority risks for reporting and mitigating action. This will also include 'horizon scanning' and how the organisations ensure that risks are identified sufficiently in advance to allow appropriate action to be taken.
- As well as the identified risks we will consider how opportunities can be identified, ensuring that they link to strategic objectives and how opportunities are assessed in terms of potential outcome and the potential impact of opportunities missed or not taken.
- Maintenance, monitoring and updating of the executive and strategic risk registers.
- The processes in place for the escalation of risks including escalation from project risk registers, to executive or strategic risks.
- The controls to manage / mitigate risks have been documented and are clear in detail, assigned to nominated persons and a timescale for completion agreed.
- Assurances have been identified (as well as gaps in assurance) and are used to inform the risk management process.
- There is regular reporting of the risk register (s) to senior management and the Commissioner and to the Chief Constable and how this informs decision making. In particular, whether it meets the needs of different levels of management. We will also include how the reporting mechanism aligns with other performance reporting within the business, i.e. corporate objectives.

**The following limitations apply to the scope of our work:**

- The scope of the work will be limited to those areas examined and reported upon in the areas for consideration in the context of the objectives set out for this review.
- Any testing undertaken as part of this audit will be compliance based and sample testing only. We will not perform testing to confirm that any mitigating controls that have been identified and recorded on the risk register are actually in place. Similarly, we will not perform any testing to confirm that the sources of assurance that have been identified and recorded are actually in place.
- This review will not comment on whether individual risks are appropriately managed, or whether the organisations have identified all of the risks and opportunities facing it.
- We will not comment on the scores assigned to individual risks, we will only consider whether a scoring mechanism is in place which is fit for purpose and has been consistently applied.
- We do not endorse a particular means of risk management.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.



<b>Debrief held</b>	22 June 2020
<b>Draft report issued</b>	9 July 2020
<b>Revised Draft report issued</b>	21 August 2020
<b>Responses received</b>	21 August 2020
<b>Final report issued</b>	24 August 2020

<b>Internal audit Contacts</b>	Dan Harris, Head of Internal Audit Angela Ward, Senior Manager Philip Church, Client Manager Kishan Patel, Lead Auditor
<b>Client sponsor</b>	Chief Finance Officer – Police and Crime Commissioner Chief Finance Officer – Chief Constable Strategic Finance Manager Risk and Insurance Manager
<b>Distribution</b>	Chief Finance Officer – Police and Crime Commissioner Chief Finance Officer – Chief Constable Strategic Finance Manager Risk and Insurance Manager

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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 **The Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland**, 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 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 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.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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