The Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland

Internal Audit Progress Report

17 December 2020

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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.

RSM

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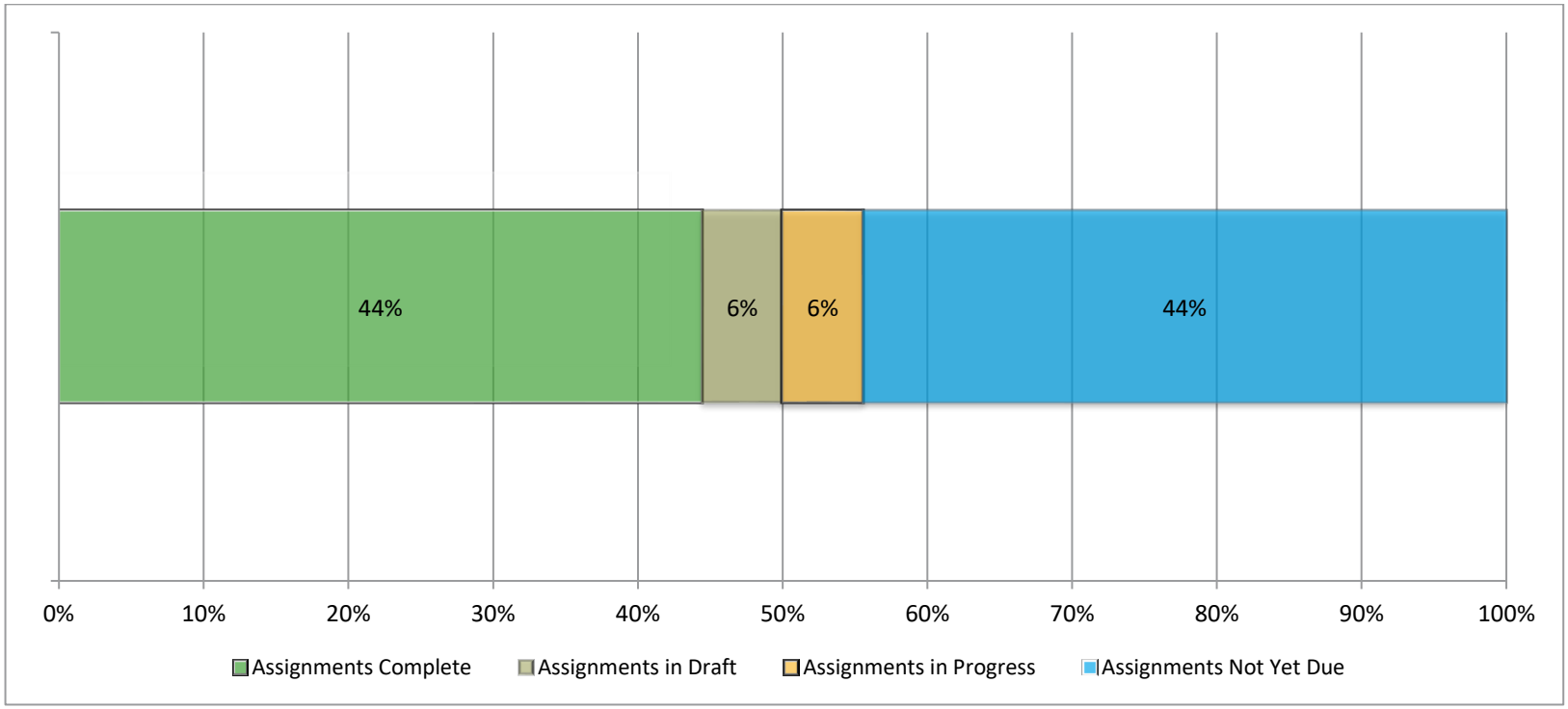
1 Introduction

The internal audit plan for 2020/21 was approved by the Joint Audit Committee (JAC) on 29 June 2020.

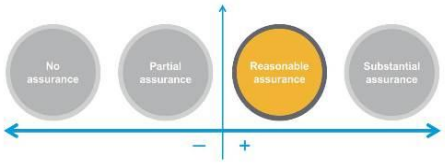
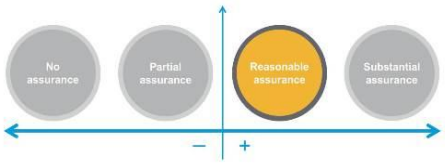
The graphic below provides a summary update on progress against the 2020/21 plan.

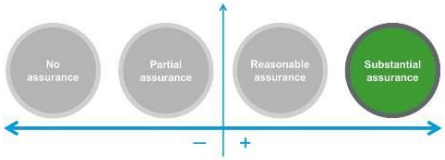


2 Reports

2.1 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
Commissioning Objective: Services are commissioned which deliver the Police and Crime Plan priorities and achieve value for money. Risk: Risk Reference: 1487		0	3	0
Human Resources: Wellbeing Objective: The Force has an appropriate framework in place to create a positive and healthy culture in support of the Force's commitment to improve staff wellbeing within the workplace. Risk: Risk Reference: 1439		3	4	0
Follow Up of Previous Internal Audit Recommendations: Visit 1 Objective: To ensure that agreed recommendations / management actions raised by internal audit have been actioned by management.	Good Progress	0	0	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
Purchases and Credit Cards Objective: All expenditure is committed, approved and accounted for in line with the organisations' Financial Regulations and Standing Orders.		3	0	0

Appendix A – Progress against the internal audit plan

The current Covid-19 situation means that our clients and internal audit are working differently. We understand and recognise the organisations' strategic / primary objectives, and that the developments around Covid-19 will continue to impact on all areas of the organisations' risk profile. We will continue to work closely with management to deliver an internal audit programme which remains flexible and agile to ensure it meets your needs in the current circumstances.

Assignment	Status	Target Joint Audit Committee
Domestic Abuse Review	Draft report issued on 18 November 2020	March 2021
Payroll	Fieldwork completed	March 2021
ANPR	**Planning document issued and approved** Fieldwork scheduled to take place week commencing 14 December 2020	March 2021
Data Quality *	**Planning document issued and approved** Fieldwork scheduled to take place week commencing 11 January 2020	March 2021
Key Financial Controls	**Planning meeting held** Fieldwork scheduled to take place week commencing 11 January 2021	March 2021
Seized Exhibits *	Fieldwork scheduled to take place week commencing 1 February 2021	March 2021
ICT *	**Planning meeting scheduled 4 November 2020**	June 2021

Assignment	Status	Target Joint Audit Committee
	Fieldwork scheduled to take place week commencing 1 February 2021	
Positive Action *	**Planning document issued and approved** Fieldwork scheduled to take place week commencing 22 February 2021	June 2021
HMICFRS: Recommendation Tracking *	**Planning document issued and approved** Fieldwork scheduled to take place week commencing 22 February 2021	June 2021
Follow Up of Previous Internal Audit Recommendations: Visit 2	**Planning document issued and approved** Fieldwork scheduled to take place week commencing 1 March 2021	June 2021

***** The internal audit plan presented to the Joint Audit Committee on 29 June 2020 was discussed in terms of delivery practicalities in light of the Covid-19 pandemic and if lockdown restrictions continued over the longer term. We have detailed above the reviews where on-site work would be needed to ensure a comprehensive review is completed.

Appendix B – Other matters

Impact of findings to date on 2020/21 Opinions

The JAC should note that the assurances given in our audit assignments are included within our Annual Assurance Report. In particular, the JAC should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion.

To date we have issued eight final reports, one of which was a partial assurance (negative) opinion. This will not in isolation result in a qualification to our opinions. We will provide further updates as more reports are finalised throughout the year and keep both Chief Finance Officer's informed over the coming weeks as more reviews are undertaken.

Changes to the audit plan

Detailed below are the proposed change to the audit plan:

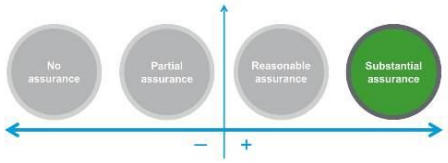
Note	Auditable area	Reason for change
1	Whistleblowing	Management have requested this review to be deferred to 2021/22. This review has been replaced with a review of ANPR arrangements.

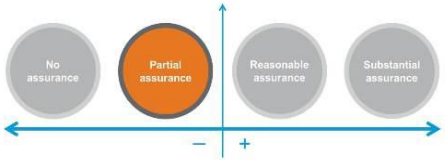
Appendix C - Key performance indicators (KPIs)

Delivery	Target	Actual	Quality	Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	*6 days (average)*	Conformance with PSIAS and IIA Standards	Yes	*Yes*
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	*As and when required*
Final report issued within 3 days of management response	3 days	*1 day (average)*	Response time for all general enquiries for assistance	2 working days	*2 working days (average)*
			Response for emergencies and potential fraud	1 working day	-

Appendix D – Internal audit assignments reported previously

Reports previously seen by the Joint Audit Committee and included for information purposes only:

Assignment	Opinion issued	Actions agreed		
		L	M	H
Business Continuity Planning		3	1	0
Risk Management		2	5	0
Subject Access Requests		0	4	1

Assignment	Opinion issued	Actions agreed		
		L	M	H
Overtime		2	6	0

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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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