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

Follow Up of Previous Internal Audit Recommendations: Visit 1

REVISED FINAL Internal audit report: 7.20/21

19 November 2020

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

Background

We have undertaken a review to follow up progress made by the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland to implement the previously agreed management actions for the audits undertaken by the previous internal audit provider, as well as management actions raised by RSM. 22 actions were considered as part of the follow up review were the actions were recorded on the action tracker as 'Complete; awaiting sign off by the Auditors'. The report titles were as follows:

TIAA

- Lone Working: 2018
- HR Recruitment: 2019
- Commissioner's Grants: 2019
- Data Quality / Information Governance: 2019
- Collaborations: 2019
- HMICFRS AFIs: 2020
- Accounts Payable: 2020
- Assurance of Payroll: 2020
- ICT Disaster Recovery: 2020
- OPCC Contract for SARC and ISVA

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- Business Continuity
- Risk Management
- Operation Sandy

The categorisation used by TIAA is Priority 1 to 3, whereas for RSM it is high, medium and low.

Of the 22 actions reviewed, there were four medium and one low category agreed through RSM reports. We considered six Priority 2 and 11 Priority 3 actions raised by TIAA.

Conclusion

From the 22 actions considered as part of this review we have categorised 21 as implemented and one as superseded. Details of the implemented and superseded actions can be found under Appendix B of this report.

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland has demonstrated **good progress** in implementing agreed management actions.

We would also like to make note that the action tracker had been updated at least every three to five months by the action owner with the progress made to date of the work undertaken to implement the action.

Progress on actions

The following table includes details of the status of each management action:

Implementation status by category of action	Number of actions agreed	Status of management actions				
		Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Implemented or Superseded (1 + 4)
TIAA						
Priority 2	6	6	0	0	0	6
Priority 3	11	10	0	0	1	11
RSM						
Low	1	1	0	0	0	1
Medium	4	4	0	0	0	4
Total:	**22 (100%)**	**21 (96%)**	**0 -**	**0 -**	**1 (4%)**	**22 (100%)**

Implementation status by review	IA Provider	Number of actions agreed	Status of management actions				
			Implemented (1)	Implementation ongoing (2)	Not implemented (3)	Superseded (4)	Completed or superseded (1) + (4)
Lone Working: 2018	TIIA	1	1	0	0	0	1
HR Recruitment: 2019	TIIA	2	2	0	0	0	2
Commissioner's Grants: 2019	TIIA	1	1	0	0	0	1
Data Quality / Information Governance: 2019	TIIA	3	3	0	0	0	3
Collaborations: 2019	TIIA	1	1	0	0	0	1
HMICFRS AFIs: 2020	TIIA	5	5	0	0	0	5
Accounts Payable: 2020	TIIA	1	1	0	0	0	1
Assurance of Payroll: 2020	TIIA	1	1	0	0	0	1
ICT Disaster Recovery: 2020	TIIA	1	0	0	0	1	1
OPCC Contract for SARC and ISVA	TIIA	1	1	0	0	0	1
Business Continuity	RSM	1	1	0	0	0	1
Risk Management	RSM	3	3	0	0	0	3
Operation Sandy	RSM	1	1	0	0	0	1
Total		**22 (100%)**	**21 (96%)**	**0 -**	**0 -**	**1 (4%)**	**22 (100%)**

2 FINDINGS AND MANAGEMENT ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

As a result of our fieldwork we have established that all actions have been implemented, therefore there were no further findings.

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding	None outstanding	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented and superseded.

Assignment title	Management actions
TIAA	
Lone Working: 2018	Status: **Implemented** Human Resources to follow up on the raising awareness initiative and to obtain evidence that Lone Working is fully understood by Officers and staff. Priority: **3**
HR Recruitment: 2019	Status: **Implemented** Job Description and Person Specification documentation be dated and version controlled A review of the process for the receipt of interview records and outcomes be undertaken to ensure that all required documentation is returned to People Services form the Hiring Manager / Interviewer(s). Priority: **2**
Commissioner's Grants: 2019	Status: **Implemented** The Commissioning Strategy and the other documents identified within the Strategy require be updated and approved as final documents. Priority: **3**
Data Quality / Information Governance 2019	Status: **Implemented** The various policies and procedures relating to Data Quality/Information Governance be proofread and updated. Priority: **3** Status: **Implemented** The Information Asset Owner Board be re-established with a clear mandate of responsibility for information governance, clear terms of reference and regular meetings arranged. Priority: **2**

Assignment title	Management actions
	Status: **Implemented** Information Asset Owners be clearly identified, their responsibility for information management clearly defined and an up to date list maintained corporately. Priority: **2**
Collaborations: 2019	Status: **Implemented** All collaboration projects to have an annual benefits realisation report to confirm that benefits are continuing to be achieved and where possible benefits be tangible. Priority: **2**
HMICFRS AFIs: 2020	Status: **Implemented** An overarching document that identifies the overall plan of action be produced and reported to the Audit Committee. Priority: **2** Evidence be obtained to support the performance improvements as a result of Operation Phoenix. Priority: **3** The Improvement Plans be made available to internal audit once approved. Priority: **3** Resources and Costs be further considered once the Improvement Plans are approved. Priority: **3** Implementation of each Area for Improvement be evidenced and reported to the appropriate Board. Priority: **3**

Accounts Payable: 2020	Status: **Implemented** Authorisation of bank account changes evidence be retained in all instances. Priority: **3**
Assurance of Payroll: 2020	Status: **Implemented** It be ensured that the employee forms / HR advice are independently checked. Priority: **3**
ICT Disaster Recovery: 2020	Status: **Superseded** The 'Audit Log Restores' spreadsheet be brought up-to-date and be updated on an at least a monthly basis. Priority: **3** The Force has now moved to the Veritas NetBackup OpsCentre Analytics Service that records all restores (dbases, servers, data volumes, individual files etc.) performed over the last rolling 12 months. This therefore now removes the need to manually update an audit log sheet.
OPCC Contract for SARC and ISVA	Status: **Implemented** To enable a view to be taken with regard to value for money financial management be closely monitored and a relationship developed between cost and outcomes. Priority: **3**
RSM	
Business Continuity	Status: **Implemented** Where either the BC Manager or Champion identify significant changes that materially affect the critical function or activities of the BC Plan, a revised Business Impact Assessment will be undertaken and the findings updated within the Business Continuity Plan. This will be built into the annual business continuity meeting, where required. Priority: **Low**

Risk Management	Status: **Implemented** 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. Priority: **Medium** A risk champion will be allocated for all departments within the Force. Priority: **Medium** Mitigating actions against risks within the PCC's strategic risk register will be regularly reviewed and updated in line with set target dates. Priority: **Medium**
Operation Sandy	Status: **Implemented** The Force will investigate whether a process or system control can be implemented to control enhanced overtime rates being made to ineligible part-time officers. Part-time officers will include hours worked the previous seven days within the narrative section. Priority: **Medium**

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 Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland manages the following area:

Objective of the area under review
To ensure that agreed recommendations / management actions raised by internal audit have been actioned by management.

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

Areas for consideration:

- The focus of this review is to provide assurance that recommendations / management actions previously reported have been fully implemented. We will consider actions that have been closed since the previous internal audit follow up was undertaken in April 2020.

Limitations to the scope of the audit assignment:

- The review will only cover audit recommendations previously made, and we will not review the whole control framework. Therefore, we will not provide assurance on the entire risk and control framework.
- We will ascertain the status of recommendations / management actions through discussion with management and review of the recommendation tracking.
- Where the indication is that recommendations / management actions have been implemented, we will undertake limited testing to confirm this.
- Where testing has been undertaken, our samples will be selected over the period since actions were implemented or controls enhanced.
- Our work does not provide any guarantee or absolute assurance against material and/or other errors, loss or fraud.

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