



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

[Follow Up of Previous Internal Audit Recommendations: Visit 2](#)

Internal audit report 13.20/21

FINAL

16 March 2021

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.

# 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, TIAA, as well as management actions agreed by RSM. 11 actions which were marked as 'Complete; awaiting sign off by the auditors' were considered as part of the follow up review. The corresponding report titles were as follows:

### TIAA

- Assurance Review of Lone Working (2018); and
- Assurance Review of Management by the Force of HMICFRS Areas for Improvements (AFIs) (2020).

### RSM

- Subject Access Requests (2020);
- Business Continuity Planning (2020);
- Risk Management (2020);
- Purchases and Credit Cards (2020); and
- Domestic Abuse Review (2021).

The categorisation of actions used by TIAA is Priority 1 to 3, whereas RSM use a high, medium and low priority rating for management actions raised.

Of the 12 management actions considered in the review, the two management actions agreed with TIAA were categorised as Priority 1 and 3. Of the remaining ten management actions agreed with RSM, these comprised of six medium and four low priority management actions.

## Conclusion

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. From our review, we established that 11 management actions had been fully implemented and one management action had been superseded. Details of the superseded action can be found under Appendix B.

## 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	Impl. (1)	Status of management actions			
			Impl. ongoing (2)	Not impl. (3)	Superseded (4)	Completed or longer necessary (1) + (4)
TIAA						
Priority 1	1	0	0	0	1	1
Priority 3	1	1	0	0	0	1
RSM						
Medium	6	6	0	0	0	6
Low	4	4	0	0	0	4
Total	12	11	0	0	1	12
	(100%)	(92%)	-	-	(8%)	(100%)

Implementation status by review	Number of actions agreed	Impl. (1)	Status of management actions			
			Impl. ongoing (2)	Not impl. (3)	Superseded (4)	Completed or no longer necessary (1) + (4)
TIAA						
Assurance Review of Lone Working (2018)	1	1	0	0	0	1
Assurance Review of Management by the Force of HMICFRS Areas for Improvements (AFIs) (2020)	1	0	0	0	1	1
RSM						
Subject Access Requests (2020)	2	2	0	0	0	2
Business Continuity Planning (2020)	2	2	0	0	0	2
Risk Management (2020)	4	4	0	0	0	4
Purchases and Credit Cards (2020)	1	1	0	0	0	1
Domestic Abuse Review (2021)	1	1	0	0	0	1
Total	12	11	0	0	1	12
	(100%)	(92%)	-	-	(8%)	(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 or superseded. There were no further findings and actions agreed.

## 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
<b>TIAA</b>	
Assurance Review of Lone Working (2018)	<p>Status: <b>Implemented</b></p> <p>A reporting framework which enables Lone Working to be regularly monitored and reported to an appropriate Board within the Force be adopted.</p> <p>Priority: <b>3</b></p>
Assurance Review of Management by the Force of HMICFRS Areas for Improvements (AFIs) (2020)	<p>Status: <b>Superseded</b></p> <p>A clear and evidenced audit trail will be developed that maps the 143 (118) open issues through to the 66 concerns / recommendations / actions referred to in the 'Road to Improvement' document, with written agreement obtained from HMICFRS that the 'Road to Improvement' does address all outstanding matters raised by HMICFRS.</p> <p>Priority: <b>1</b></p> <p>Findings:</p> <p>The Force outlined that the management action raised within the TIAA report could not be agreed in totality.</p> <p>A comprehensive update on the Force's arrangements for the management, monitoring and tracking of areas of improvement and recommendations made by HMICFRS was presented to a meeting of the Joint Audit Committee in December 2020 to provide assurance that the Force has appropriate mechanisms in place to drive the required improvements.</p> <p>We established that the 66 actions (causes of concern) are maintained by the Service Improvement Team (SIT) within six workstreams and are the Force's focus (and are reported into Policing Performance Oversight Group (PPOG)), while any remaining actions (AFIs, CoCs, Recommendations) which sit outside the 66 actions (and could not be linked as they often are not relevant) are maintained in the respective business areas; however, the Force maintain all actions on a tracker (which we obtained).</p> <p>RSM are completing a review of HMICFRS recommendation tracking (scheduled to commence 22 February 2021) to provide additional assurance in this area.</p>

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**RSM**

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Subject Access Requests (2020)	<p>Status: <b>Implemented</b></p> <p>The NPCC Data Protection Training Course will be rescheduled and attended by the Information Rights Officer.</p> <p>Priority: <b>Medium</b></p>
Subject Access Requests (2020)	<p>Status: <b>Implemented</b></p> <p>Compliance statistics relating to Subject Access Requests (SARs) will be periodically reported to the Information Security Board (ISB). Additionally, an analysis will be undertaken regarding the number of SARs received from existing staff members and the resulting effects on workload. Results of this analysis will be reported to the ISB.</p> <p>Priority: <b>Medium</b></p>
Business Continuity Planning (2020)	<p>Status: <b>Implemented</b></p> <p>The Business Continuity (BC) Manager and / or BC Champion will review the outdated contacts identified and either update or remove these.</p> <p>Priority: <b>Low</b></p>
Business Continuity Planning (2020)	<p>Status: <b>Implemented</b></p> <p>The BC Manager will develop a testing programme with a schedule of one testing exercise per month (subject to Covid-19 restrictions being lifted). This will include tabletop BC scenario testing for the Covert Standards, Organised Crime and Special Branch, and POLIT Units.</p> <p>Priority: <b>Medium</b></p>
Risk Management (2020)	<p>Status: <b>Implemented</b></p> <p>The PCC's Risk Management Policy will be updated with version control including a set review date.</p> <p>Priority: <b>Low</b></p>
Risk Management (2020)	<p>Status: <b>Implemented</b></p> <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> <p>Priority: <b>Medium</b></p>

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Risk Management (2020)	<p>Status: <b>Implemented</b></p> <p>Assurance sources for controls will be documented and regularly reviewed for all risks.</p> <p>Priority: <b>Medium</b></p>
Risk Management (2020)	<p>Status: <b>Implemented</b></p> <p>The Risk and Governance Board Terms of Reference document will be reviewed and updated.</p> <p>Priority: <b>Low</b></p>
Purchases and Credit Cards (2020)	<p>Status: <b>Implemented</b></p> <p>The Authorised Signatory List and the limits set up within the Oracle system will be reviewed to ensure both are accurate, up to date and in line with the Governance Framework, and that all staff required to do so have provided a specimen signature.</p> <p>A process will be established to ensure that this review is performed on at least an annual basis, and the results of the review documented to maintain an audit trail.</p> <p>Priority: <b>Low</b></p>
Domestic Abuse Review (2021)	<p>Status: <b>Implemented</b></p> <p>Any inspector review should be documented on the STORM log and / or ERL (Occurrence Enquiry Log).</p> <p>Priority: <b>Medium</b></p>

## 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 manage 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 in a timely manner.

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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 review which was undertaken in October 2020.

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

- The review will only cover audit recommendations / management actions 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.

<b>Debrief held</b>	10 March 2021
<b>Draft report issued</b>	11 March 2021
<b>Revised Draft report issued</b>	16 March 2021
<b>Responses received</b>	16 March 2021
<b>Final report issued</b>	16 March 2021

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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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