



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

Internal Audit Progress Report

30 September 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.





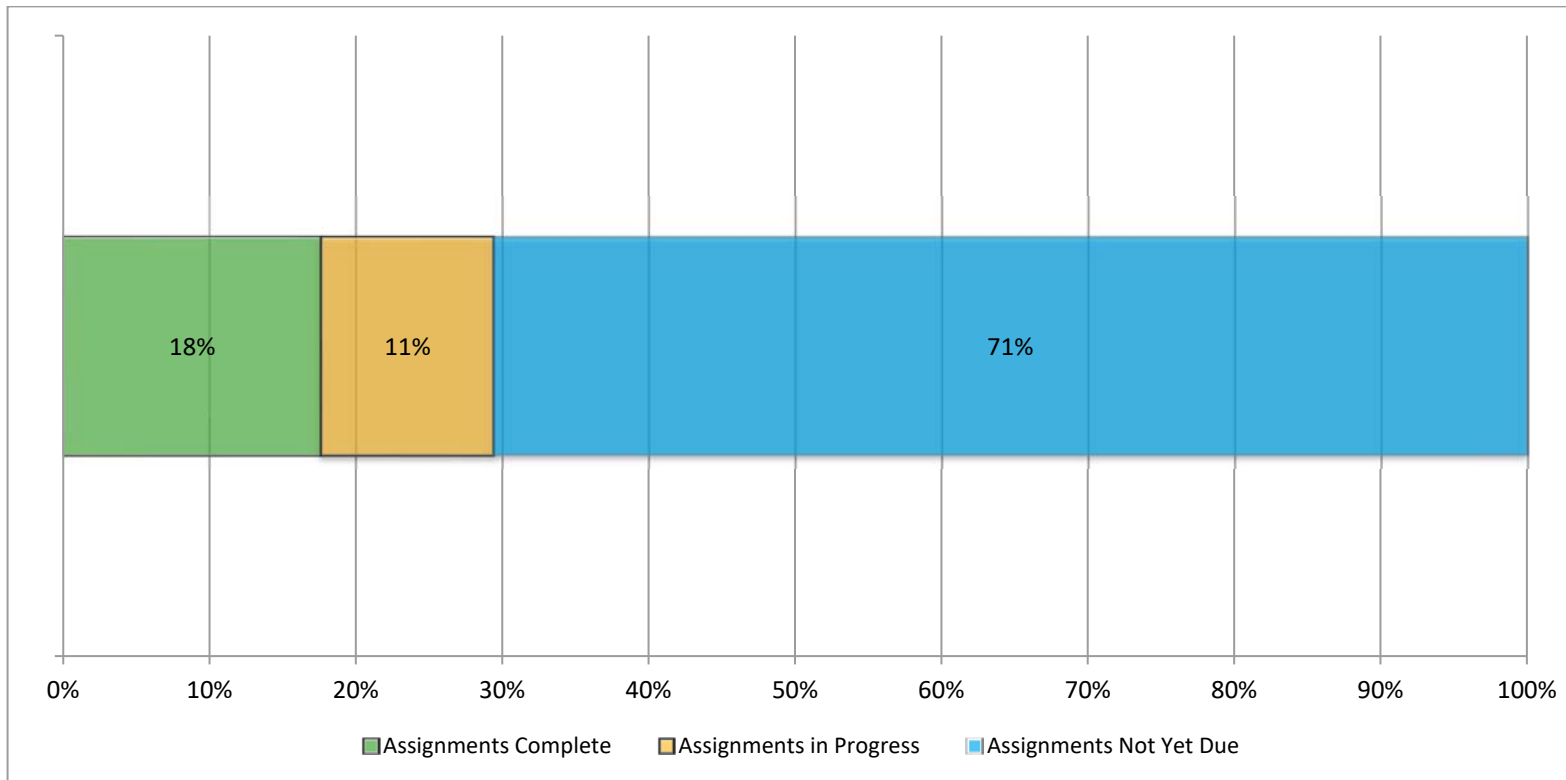
Contents

- 1 Introduction 3
- 2 Reports 4
- Appendix A – Progress against the internal audit plan 2021/22 5
- Appendix B – Other matters 7
- Appendix C - Key performance indicators (KPIs)..... 8

1 Introduction

The internal audit plan for 2021/22 was approved by the Joint Audit Committee (JAC) on 25 March 2021.


The graphic below provides a summary update on progress against this 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
<u>Evidence Led Prosecution Review</u>	Offical Sensitive			
<p><u>Objective:</u> Ensure that opportunities to develop evidence-led prosecution cases are developed where there is hearsay evidence, victims who are reluctant to support prosecution, and circumstantial evidence and that the case is submitted to CPS for charging decision.</p> <p>Ensure that other supporting positive action is undertaken to ensure the victim safety i.e. conditional bail, DVPN, MARAC, Op Encompass etc.</p>				
<u>Data Quality Process (Crime Recording) – Force Audit and Monitoring Mechanisms</u>	Reasonable Assurance	3	1	0
<p><u>Objective:</u> To ensure crimes have been recorded consistently and in accordance with the National Crime Recording Standards (NCRS) and Home Office Counting Rules (HOCR).</p> 				
<u>Whistleblowing Arrangements</u>	Advisory	0	5	0
<p><u>Objective:</u> The objective of this exercise is to review the whistleblowing reporting arrangements at the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland.</p> <p><u>Risk:</u> Risk 1474</p>				

Appendix A – Progress against the internal audit plan 2021/22

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
Complaints	Fieldwork complete	December 2021
Follow Up of Previous Internal Audit Management Actions: Visit 1	Fieldwork complete	December 2021
Sickness Absence including Medical Retirement	Planning document issued and approved Fieldwork scheduled to take place week commencing 20 September 2021	December 2021
ICT	Fieldwork scheduled to take place week commencing 27 September 2021	December 2021
Victims' Code	Planning document issued and approved Fieldwork scheduled to take place week commencing 27 September 2021	December 2021
Key Financial Controls	Planning document issued and approved Fieldwork scheduled to take place week commencing 4 October 2021	December 2021
Equality, Diversity and Inclusion	Initial planning meeting held	December 2021



Assignment	Status	Target Joint Audit Committee
	Fieldwork scheduled to take place week commencing 11 October 2021	
Financial Planning	Fieldwork scheduled to take place week commencing 29 November 2021	March 2022
Force Control Room	Fieldwork scheduled to take place week commencing 13 December 2021	March 2022
Seized Exhibits	Planning meeting held Fieldwork scheduled to take place week commencing 10 January 2022	March 2022
Integrated Offender Management	Planning meeting held Fieldwork scheduled to take place week commencing 7 February 2022	March 2022
Collaborations: Tactical Training Centre (TTC) / CDSOU: Inventory Management	Fieldwork scheduled to take place week commencing 14 February 2022	June 2022
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 7 March 2022	June 2022
HMICFRS: Recommendation Tracking	Fieldwork scheduled to take place week commencing 21 March 2022	June 2022



Appendix B – Other matters

Impact of findings to date on 2021/22 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.

We have issued three final reports. Any negative opinions will impact our year end opinions, but may not result in a qualification. We will provide further updates as more reports are finalised throughout the year and keep both Chief Finance Officers informed over the coming months as more reviews are undertaken.

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	7 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	-



For more information contact

Daniel Harris

Head of Internal Audit

RSM Risk Assurance Services LLP

1 St. James' Gate, Newcastle Upon Tyne, NE1 4AD

M: +44 (0)7792 948767 | **W:** www.rsmuk.com

rsmuk.com

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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.