



# THE CHIEF CONSTABLE OF CLEVELAND

## Firearms Licensing

FINAL Internal Audit Report 2.22/23

9 August 2022

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

# 1. EXECUTIVE SUMMARY

## Why we completed this audit

Our audit was undertaken to ensure the Force has effective firearms licensing processes in place in line with the requirements of the Home Office's 'Guide on Firearms Licensing Law' and Statutory Guidance for Chief Officers for Police. In October 2021 the Statutory Guidance for Chief Officers for Police was updated to streamline the process of firearms licensing to ensure there is a consistent process for police, medical professionals, and applicants. Following the update, there were key changes made to the guidance such as the introduction of a medical report from the applicant, assessing their mental and physical health and prior medical conditions which could affect the application.

The Assistant Chief Constable has overall responsibility for the firearms licensing within Cleveland. The Detective Chief Inspector is responsible for overseeing the Firearms Licensing Unit (reporting to the Head/Director of Intelligence), with the Firearms Licensing Manager responsible for managing the unit on a day-to-day basis. The immediate team is compiled of two Supervisors, one Administrative Clerk and one Force Enquiry Officer (FEO).

The Force is currently responsible for 4,593 licenses with the Cleveland district.

As part of this review, we have considered grants, renewals, variations, revocations, and refusals of firearms and shotgun licenses, and tested a sample of each to confirm compliance with the Home Office Statutory Guidance.

If an individual would like to apply for a firearm or shotgun license, they can apply through the Single Online Home Government platform or request a paper-based application form from the Firearms Licensing Unit at the Force. Prior to a licence being granted, steps must be taken, including but not limited to the following:

- review of a medical report from the applicant's GP assessing both mental and physical health, to ensure they are not at risk of harming themselves or others;
- suitability background checks are completed, including checks on counter terrorism, the police national computer (PNC), the police national database (PND), the revocations and refusal database, and consideration of proposed references; and
- a Force Enquiry Officer (FEO) is also required to complete a home visit to support the application and complete an enquiry form to assess suitability of the applicant and determine if storage arrangements comply with the Firearms Act 1968.

A firearm and shotgun licence lasts for five years, after which the individual is required to submit a renewal application through the Single Online Home platform or alternatively complete a paper-based form. Renewals are considered based on the same suitability assessment at grant application; however, a home visit is not required unless the individual is highlighted through the NICHE notification continuous assessment for adverse police attention. Where this is the case, additional enquiries are completed for the individual before a renewal is authorised by the Firearms Licensing Manager or Supervisor.

For variations to a licence, the licence holder must complete a variation form which provides good reason for an additional firearm or amendments to their current possessions. The revocations and refusals process are acknowledged to the individual in writing confirming the reason for revocation or refusal. Revocations are required to surrender their certificate and any firearms and ammunition in their possession within 21 days of receipt of the letter.

## Conclusion

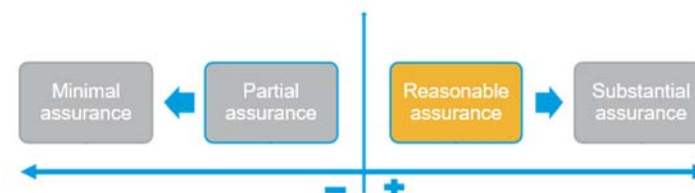
As a result of our review, we have agreed **two medium** and **two low** priority management actions. From testing we have identified the Firearms Licensing Unit have effective management controls in place with regards to the National Firearms Licensing Management System (NFLMS) and NICHE. They also have a robust control process in place to ensure appropriate suitability checks are carried out to support the firearms licensing application.

However, we identified through sample testing there are weaknesses within the firearms licensing process and governance arrangements.

### Internal audit opinion:

Taking account of the issues identified, the Chief Constable of Cleveland can take **reasonable assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.

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 resulting in two medium priority management actions being agreed:**



### Grant Application

Through review of the Firearms Licensing Policy and the Home Office Statutory Guidance, each application is required to complete a shotgun or firearms application form, and payment must be received for the application to be processed, the individual must be flagged on NICHE as a licence holder and an enquiry form should present within their file. The suitability checks are completed with a home visit, and the GP needs to be notified that they have a gun licence and their certificate is on file.

From our testing, we identified the following exceptions:

- In all cases a GP medical report was present. However, in one case we noted the medical report did not hold a date to confirm this was completed in line with the application;
- In all cases, we confirmed a home visit was conducted. However, in one case we noted the home visit declaration had not been signed off by the FEO; and

- In 10 cases we confirmed the GP was notified the license was granted. However, in five cases, we were unable to locate the GP notification letter for four grants, following our queries meeting, the client confirmed they had resent the GP notification letter as they were unable to locate the evidence. In the remaining one case, the individual had moved to Norfolk so the notification responsibility was assigned to them.

From the exceptions identified, there is a potential risk the Force are not in compliance with the Home Office Statutory Guidance. **(Medium)**



Through discussions with the Head/Director of Intelligence, we confirmed the team currently do not complete any data retention checks specific to firearms and licensing with a view to requesting this data is deleted in NICHE under Management of Police Information (MOPI) principles, although if data quality issues are identified these are rectified. However, all members of the team have completed Managing Information e-learning via the national platform College Learn, which is a requirement of all staff within the Force. The Force is working towards implementing an electronic review, retention, and deletion (eRRD) process in NICHE which is currently being developed by NICHE Technology and the Minerva collaboration of all NICHE forces.

We identified there is no formal retention periods documented within the Firearms Licensing Policy.

Without outlined retention periods in place for firearms licensing data, there is a risk the Force are not in compliance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police. **(Medium)**

For details of the low management actions, please see section two of this report.

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



Through review of Force procedures and testing of samples (15 grants, 10 renewals, 10 variations, 10 revocations and five refusals) on the NICHE / NFLMS systems, we confirmed that Force firearms licensing procedures are undertaken in line with Home Office statutory guidance.



**Renewals** - Through discussion with the Firearms Licensing Manager we confirmed the renewal process is to reapply on the Single Online Home platform or paper-based forms, with payment of the new licence, medical records so the individual can be assessed by their GP, background suitability before a license is granted.

We confirmed that in all cases the renewal process had been followed in line with the Home Office statutory guidance.



**Variations**

In discussions with the Firearms Licensing Manager, we confirmed the variation process is to complete a variation application if they are purchasing additional firearms, shotguns or amending the current possessions they hold. The variation fee, if buying a new firearms or shotgun must be paid with the application and a good reason should exist for an additional firearm.

We tested a sample of 10 variations and confirmed for all the variation forms were completed and on file with the payment received. In nine cases we received good reason for the variation and in the remaining one case the Supervisor believe there not to be a good reason for the variation, as such the request was refused.



The Force have a built in formatting notification within NICHE system which sends automatic notifications to the Firearms Licensing Unit's inbox, if any license holder has reported or been involved in an incident or crime.

We took a sample of five recent notifications they had received in the Firearms Licensing Unit's inbox to confirm, the reason for notification, if additional enquiries or checks were required. If yes, what additional checks were completed. The Firearms Licensing Manager confirmed that all reports on NICHE require additional enquiries if the reports is an act of violence or crime. All notifications are live on NICHE, it is the Supervisor's responsibility to check throughout the day, and assess whether further enquiries need to be made.

In four of the five cases we tested additional enquiries were undertaken to assess the situation, two of which had their licenses revoked and the remaining two were under further investigation from the Intelligence Unit. For the remaining one case, the license holder notified the Force he was going out shooting on his land as a courtesy call which required no additional checks.



We reviewed the Force's website, where we identified a section under firearms licensing fees. The fees are documented as follows:

- Firearms certificate; Grant: £88, Renew: £62, Vary: £20
- Shotgun certificate; Grant: £79.50, Renew: £62

We confirmed during the sample testing, all payments had been received and evidence was on file, and the fee was in accordance with the Home Office statutory guidance.



The Head/Director of Intelligence, DCI Intelligence and Firearms Licensing Unit Manager meets with the Assistant Chief Constable (ACC) on a monthly basis to discuss budgets, improvement plans, monitoring and reporting and any other business. We obtained a copy of the standing agenda which outlines the key discussion points. To support the meeting with the ACC there is a rolling decision and action log which confirms monitoring and reporting of the issues they currently face, as well as there is a Firearm Licensing Improvement Plan which is reviewed monthly and outlines the status of their current actions to the ACC.

There are clear lines of reporting and monitoring within the Force, the team, and the wider department to effectively manage performance and budgets.

## 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: Firearms Licensing		
<b>Control</b>	The Force operates a Firearms Licensing Policy and operational guidance document, which complies with the requirements of the Firearms Licensing: Statutory Guidance for Chief Officers of Police.	<b>Assessment:</b>
	The policy and guidance is up to date, available to officers, on the firearms licensing shared drive and SharePoint, and has been authorised by the Head/Director of Intelligence.	<b>Design</b> ✓
		<b>Compliance</b> ×
<b>Findings / Implications</b>	Through discussions with the Firearms Licensing Manager, we confirmed Firearms Licensing Policy was reviewed in March 2022 following the Firearms Licensing Statutory Guidance of Chief Officers of Police update in December 2021. The policy is currently in the process of being sent out for formal consultation following completion of an Equality Impact Assessment. This will then be submitted to the Executive Management Board for final approval. We obtained a copy of the Equality Impact Assessment summary which outlines the consultation process and consideration for the Firearms Licensing Policy.	
	Reviewal of the Firearms Licensing Policy 2022, we noted within the opening statement of the document the legislation requirements set out in the policy complies with:	
	<ul style="list-style-type: none"> <li>• Firearms Act 1968;</li> <li>• Firearms (Amendment) Act 1997;</li> <li>• Explosives Regulations 2014</li> <li>• Home Office Statutory Guidance for Chief Officer on Firearms Licensing;</li> <li>• Home Office guide on firearms licensing law; and</li> <li>• College of Policing Authorised Professional Practice on firearms licensing.</li> </ul>	
	Through review of the Firearms Licensing Policy, it outlines the purpose of the policy, governance structures, and arrangements, and overall responsibility of Cleveland firearms licensing. We also confirmed the application process is completed via the "Single Online Home" which is a Government platform that allows a secure payment method. They also offer paper-based applications which can be requested directly from the team. The Force were an early adopter of the "Single Online Home" for firearms licensing and have supported other forces in their plans for roll out.	

## Area: Firearms Licensing

The policy outlines a non-exhausted list of suitability checks they can undertake alongside the mandatory suitability assessments set out in the Home Office Statutory Guidance as; Counter Terrorism; Police National Computer; Police National Database: NICHE; Background check; Medical Records; and Referee check.

Home visits are also completed by a Force Enquiry Officer (FEO) to assess suitability and security of the firearms and ensure the individual complies with the Home Office statutory guidance on storing firearms.

We received a copy of the Firearms Licensing Policy 2022, this contains details regarding both process and procedure. However, the summary operational procedure document requires updating and circulating to internal staff. Without this in place, there is a risk that internal staff will not be able to quickly understand the expectations of the firearms licensing process and their responsibilities within this at times of peak operational demand (i.e being able to quickly access the summary document without having to read the full policy).

<b>Management Action 1</b>	The Force will update and circulate the summary operational procedure document to relevant staff within the Force.	<b>Responsible Owner:</b> Detective Chief Inspector	<b>Date:</b> 31 October 2022	<b>Priority:</b> <b>Low</b>
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## Area: Firearms Licensing

<b>Control</b>	All new recruits within the Force are required to undertake the national decision model and domestic abuse awareness as part of their mandatory training.	<b>Assessment:</b>		
		<b>Design</b>	✓	
		<b>Compliance</b>	x	
<b>Findings / Implications</b>	<p>Through discussions with the Firearms Licensing Manager, we confirmed that there is no specific firearms licensing training provided by the Government, although they do provide workshops for the team on understanding of the guidance and rules which are set out for license holders. All policing staff are required to complete the national decision model training and domestic abuse awareness when employed with the Force.</p> <p>We obtained the training records for each member of the Unit and we could only confirm the national decision model was completed by three members and there was no evidence retained of the one remaining member of the Unit. We confirmed each member of the Unit completed the RIS training which includes the domestic abuse awareness.</p> <p>Without evidence of the basic training, the Unit pose a potential risk to the Force if they cannot assess or make decision in line with Force policies.</p> <p>Following the completion of the audit, the Firearms Licensing Manager provided additional evidence to confirm the National Decision Model training was completed by the one remaining member of the Unit in July 2022.</p>			
<b>Management Action 2</b>	The Force will ensure evidence of training undertaken by the Firearms Licensing Unit is retained to support the role of the Unit.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Firearms Licensing Manager	31 August 2022	Low



## Area: Firearms Licensing

Control	Grant applications can be made via the Single Online Home platform or paper-based document.  All new applications are required to undertake an assessment of suitability, medical records and a home visit before a decision is made.	Assessment:  Design ✓ Compliance x
Findings / Implications	Through review of the policy and the Home Office statutory guidance we confirmed each applicant is required to complete a shotgun or firearms application form, and payment must be received for the application to be processed, the individual must be flagged on NICHE as a licence holder and an enquiry form should be recorded on their file. The suitability checks are completed with a home visit, and the GP needs to be notified that they have a gun licence and their certificate is on file.  We tested a sample of 15 grants, and confirmed the following: <ul style="list-style-type: none"><li>• In all cases, we confirmed a flag was present on the NICHE system for license holders;</li><li>• In all cases the application form was on file and payment receipt was available;</li><li>• In all cases, an enquiry form was completed with sign off from the Force Enquiry Officer (FEO);</li><li>• In all cases, the required suitability checks set out within the Home Office statutory guidance were completed.</li><li>• In all cases a GP medical report was present. However, in one case we noted the medical report did not hold a date to confirm this was completed in line with the application;</li><li>• In all cases, we confirmed a home visit was conducted. However, in one case we noted the home visit declaration had not been signed off by the FEO;</li><li>• In 10 cases we confirmed the GP was notified the license was granted. However, in five cases we were unable to locate the GP notification letter for four grants, following our queries meeting, the client confirmed they had resent the GP notification letter as they were unable to locate the evidence. In the remaining one case, the individual had moved to Norfolk so the notification responsibility was assigned to Norfolk Police Force; and</li><li>• In 14 cases we confirmed the certificate was held on file. However, in one case the individual had moved to Norfolk and they completed the remaining of his application.</li></ul> From the exceptions identified, there is a potential risk the Force are not in compliance with the Home Office statutory guidance.	
Management Action 3	The Force will provide additional training to the Firearms Licensing Unit on the process to ensure compliance with the Home Office statutory guidance.	Responsible Owner: Firearms Licensing Manager  Date: 30 September 2022  Priority: Medium

## Area: Firearms Licensing

The Force Firearms Licensing Manager will perform dip sampling checks to confirm all applications are processed in compliance with the Home Office statutory guidance.

## Area: Firearms Licensing

<b>Control</b>	Revocations are highlighted during the NICHE notification of reporting, incidents, and crimes.	<b>Assessment:</b>	
	Refusals are identified following background checks and suitability assessments.	<b>Design</b>	✓
	Subsequent decisions are made by the Firearms Licensing Manager if they choose to revoke or refused the license.	<b>Compliance</b>	×
<b>Findings / Implications</b>	Individuals whose licenses are being revoked are required to receive formal notification in writing and they must surrender their certificate within 21 days of the letter and any firearms or ammunition in their possession must be surrendered to a firearms licence holder or the Force. If the individual is unwilling to surrender the possessions, they will be seized by the Force. The individual has 21 days after receipt of the letter to appeal the decision.		
	We tested a sample of 10 revocations and found the following: <ul style="list-style-type: none"><li>• In all cases, the revocation letter was available on file;</li><li>• In all cases the certificate was surrendered or seized within 21 days of the revocation letter;</li><li>• In all cases firearms or ammunition in their possession was surrendered or seized;</li><li>• In one case, an applicant had appealed their decision and NICHE and NFLMS recorded the appeal decision; and</li><li>• In all cases, we were unable to confirm the GP was notified of the revocation.</li></ul> Without notifying the GP of the revocation of the individual licence, there is a risk the Unit are not in compliance with the Home Office statutory guidance. Refusal process requires a letter informing the individual of the refusal and the reason they have been refused. We tested a sample of five refusals and confirmed in all cases the refusal letter was issued and a copy retained on file with the reason for the refusal.		
<b>Management Action</b>	See management action three.		

## Area: Firearms Licensing

<b>Control</b>	<p>All cases are subject to a risk assessment, considering all information in line with the factors for consideration set out within the statutory guidance. The Chief Officer must be satisfied that the applicant has good reason for possessing firearms.</p> <p>All decisions are clearly documented and authorised on the enquiry form by the Force Enquiry Officer and Supervisor.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>All applications are subject to a risk assessment, which considers the individual's suitability, medical background, and storage facilities in line with the statutory guidance before a decision can be made. Through discussions with the Firearms Licensing Manager, we were advised the decision and authorisation process is different depending on the license or application.</p> <p>For grants, a FEO will complete a home visit to assess the individual's knowledge and safety on firearms and confirms if they hold suitable storage facilities in line with the Home Office statutory guidance. The FEO will complete an enquiry form while on-site and provide a clear declaration if they believe the individual is suitable to obtain a firearms license. Once the home visit is complete, the FEO is required to upload this document within the applicant's NICHE profile and notify the Supervisor that the enquiry form needs to be reviewed and signed off. If the Supervisor is satisfied with the decision, he will sign off the enquiry form within NICHE and request issue of the license.</p> <p>For renewals, a home visit is only required if the applicant has been under adverse police attention. However, the FEO will still complete the enquiry form over the phone with the applicant and they are required to sign off a declaration of suitability which is uploaded to NICHE and the FEO will notify the Supervisor that the enquiry form is ready to be reviewed and signed off. If the Supervisor is satisfied with the decision, he will sign off the enquiry form within NICHE and request issue of the license.</p> <p>Variations are processed on the basis a good reason is available as to why they need additional firearms or if they are changing firearms. If a good reason is present the application will be authorised by the Supervisor, if a good reason cannot be found the variation will be refused.</p> <p>Revocations are identified through the NICHE notification, upon further enquiry if the Firearms Licensing Manager believes revocations are required, he will document the reasons why and submit a business case to the Chief Officer for their authorisation.</p> <p>The decision to refuse someone can be based on suitability and the FEO and Supervisor are responsible for declaring their decision within the enquiry form.</p> <p>Throughout the testing, we confirmed for renewals, variations, revocations, and refusals there was clear documentation on file to confirm the decision and authorisation which was also updated within the occurrence enquiry log. However, we found in two grant applications the supervisor had not signed off the enquiry form and in another case the FEO had not signed the home visit declaration to confirm suitability, although they have now been signed off following the queries raised during the audit.</p>	

## Area: Firearms Licensing

**Management Action** See management action three.

## Area: Firearms Licensing

<b>Control</b>	Data on NICHE, NFLMS and SharePoint systems has been held in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police and Data Legislation		<b>Assessment:</b>	
			<b>Design</b>	✓
			<b>Compliance</b>	x
<b>Findings / Implications</b>	<p>Through discussions with the Head/Director of Intelligence, we confirmed the Unit currently do not complete any data retention checks specific to firearms and licensing with a view to requesting this data is deleted in NICHE under the MOPI principles, although if data quality issues are identified these are rectified. However, all members of the Unit have completed Managing Information e-learning via the national platform College Learn, which is a requirement of all staff within the Force. The Force is working towards implementing an electronic review, retention and deletion (eRRD) process in NICHE which is currently being developed by NICHE Technology and the Minerva collaboration of all NICHE forces.</p> <p>We identified there is no formal retention periods documented within the Firearms Licensing Policy.</p> <p>Without outlined retention periods in place for firearms licensing data, there is a risk the Force are not in compliance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police.</p>			
<b>Management Action 6</b>	The Force will update the Firearms Licensing Policy to outline its responsibilities with regard to compliance with data protection legislation as required by the Home Office statutory guidance.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		Detective Chief Inspector	31 August 2022	Medium

## 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 actions		
					Low	Medium	High
Firearms Licensing	0	(14)	0	(14)	2	2	0
<b>Total</b>					<b>2</b>	<b>2</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: SCOPE

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

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following area:

#### Objective of the risk under review

The Force operate a thorough and effective firearms licensing process in line with the requirements of the Home Office's 'Guide on Firearms Licensing Law' and Statutory Guidance for Chief Officers for Police.

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The Home Office issued new statutory guidance for Chief Officers of Police in October 2021 in relation to firearms licensing with a particular focus on streamlining the firearms and shotgun licensing process to ensure there is more of a consistent process for the police, medical professionals, and applicants. Our review will focus on the following areas:

- The Force has a policy covering firearms licensing which ensures it meets all applicable legislation and is appropriately authorised and reviewed on a regular basis.
- Written procedures are in place and understood by all relevant staff to ensure that the requirements of the Force's firearms licensing policy and applicable legislation are met.
- Training is provided to staff e.g., domestic abuse, National Decision Model etc, where applicable.
- Through substantive testing (firearms including shotguns) we will confirm compliance with the guidance in the following areas:
  - Grants;
  - Renewal;
  - Variations;
  - Revocation; and
  - Refusals.

We will confirm the appropriate tests have been performed in relation to suitability checks, home visits (inspections), references, assessment of medical suitability, information sharing and engagement with medical practitioners and performing of additional checks (e.g., domestic abuse), where required.

- Decisions are appropriately authorised and documented.
- Processes are in place to allow for continuous assessment of suitability to possess firearms or to be RFD between grant and renewal.
- Data has been held in accordance with the Firearms Licensing: Statutory Guidance for Chief Police Officers of Police.
- Payment is received prior to the grant of an application or renewal of a license, and costs are in accordance with the Home Office guidance.
- Review of the governance structure for reporting and monitoring of the department's performance and budget.

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

- The scope of the work is limited to those areas examined and reported upon in the context of the objectives set out for this review.
- We will not comment on the data held and if this is in compliance with the General Data Protection Regulations.
- We will not comment on the decisions made by the Force in relation to granting, renewing or refusing firearm applications.
- Testing will be undertaken on a sample basis only thus we will not confirm compliance with all areas of the Home Office's 'Guide on Firearms Licensing Law' and Statutory Guidance for Chief Officers for Police.
- We will only provide an opinion on the procedures and administration processes involved in the firearms licensing process.
- We will not review the controls / procedures relating to the seizure of firearms as a result of a failure to renew a licence or on the revoking of a licence.
- We will not review the controls / procedures surrounding the storage, return of firearms or destruction of firearms.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work does not provide any guarantee against material errors, loss or fraud, or provide an absolute assurance that material error; loss or fraud does not exist.

<b>Debrief held</b>	14 July 2022
<b>Draft report issued</b>	27 July 2022
<b>Revised Draft report issued</b>	8 August 2022
<b>Responses received</b>	9 August 2022
<b>Final report issued</b>	9 August 2022

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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.

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