



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

Internal Audit Progress Report

30 June 2022

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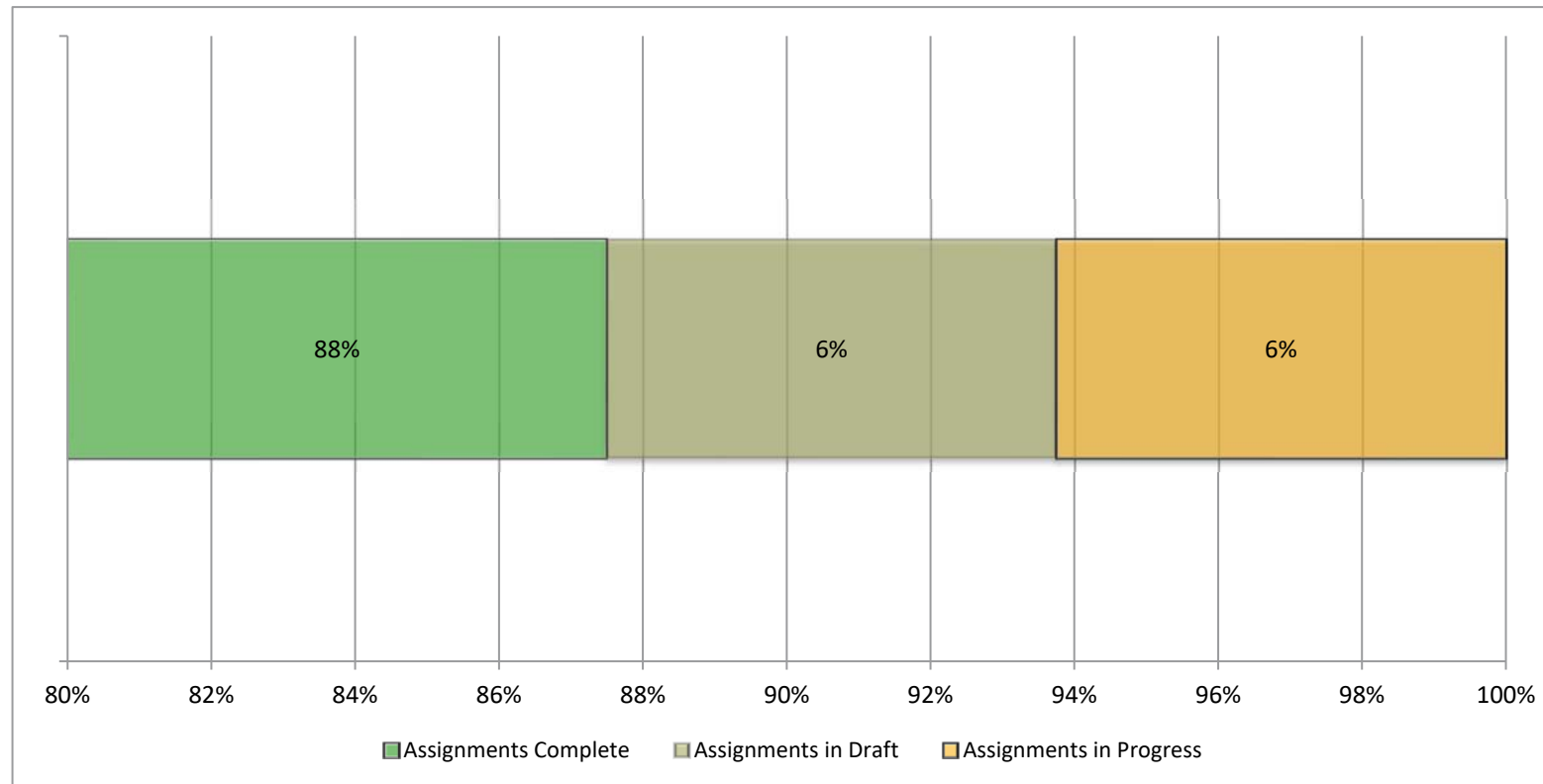
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1 Introduction

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
Complaints	Reasonable Assurance	7	2	0
				
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable Progress	3	7	0
Key Financial Controls	Substantial Assurance	1	0	0
				



Assignment

Opinion issued

Actions agreed

L M H

Follow Up of Internal Audit Management Actions: Visit 2

Poor Progress

4 9 1

HMICFRS: Recommendation Tracking

Reasonable Assurance

0 1 0



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 risks, 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
Force Control Room	Draft report issued on 23 May 2022	September 2022
Integrated Offender Management	Fieldwork completed and draft report due to be issued	September 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 14 final reports to date in 2021/22. Any negative opinions will impact our year end opinions, but may not result in a qualification. We have issued two negative opinions to date that will impact, but will not in isolation qualify the opinions. We also identified a number of issues in our advisory review on Whistleblowing.

Changes to the audit plan

Detailed below is the change to the audit plan:

Note	Auditable area	Reason for change
1.	ICT	Per the approved internal audit plan, the ICT review was scheduled to take place week commencing 27 September and due to be reported to the JAC in December. At the request of management, the review has been rescheduled to June 2022 due to a range of significant infrastructure upgrades, aimed at improving security and recoverability of systems. The ICT review will now form part of the 2022/23 internal audit programme.

Information and briefings

We have issued the following client briefing since the last Joint Audit Committee, which have been circulated separately:



- Emergency Services Quarterly Briefing – June 2022

Appendix C: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	9 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
Evidence Led Prosecution Review	Partial Assurance	1	1	1
				
Data Quality Process (Crime Recording) – Force Audit and Monitoring Mechanisms	Reasonable Assurance	3	1	0
				
Whistleblowing Arrangements	Advisory	0	5	0



Assignment

Opinion issued

Actions agreed

L M H

Sickness Absence including Medical Retirement

Reasonable Assurance

3 1 0



Equality, Diversity and Inclusion

Reasonable Assurance

1 1 0






Victims' Code

Partial Assurance

0 3 2





Assignment	Opinion issued	Actions agreed		
		L	M	H
Financial Planning	Substantial Assurance	0	0	0
				
Seized Cash Spot Checks	Substantial Assurance	2	0	0
				
Collaborations: Tactical Training Centre (TTC) / CDSOU: Inventory Management	Substantial Assurance	1	0	0
				



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