



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

Internal Audit Progress Report

25 March 2021

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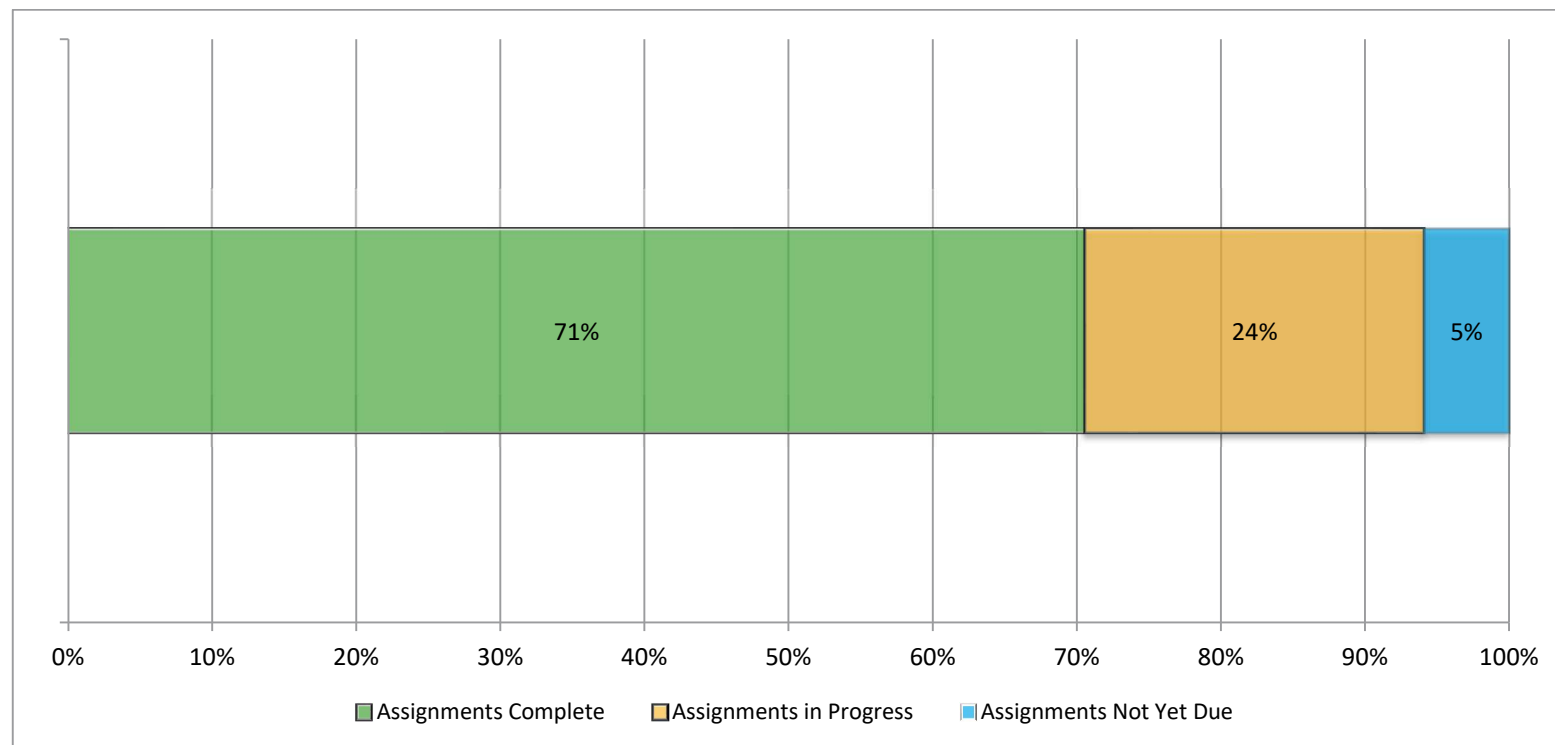
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1 Introduction

The internal audit plan for 2020/21 was approved by the Joint Audit Committee (JAC) on 29 June 2020.

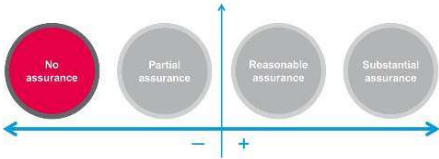
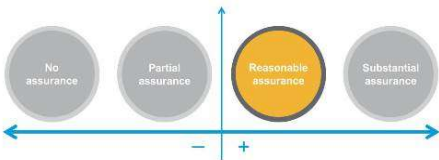
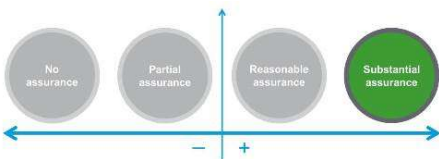
The graphic below provides a summary update on progress against this plan.



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>Domestic Abuse Review</u> <u>Objective:</u> Ensure that victims are identified at the first point of contact as a victim of domestic abuse either via direct contact or third party referral. <u>Risk:</u> Risk Reference: 1569 |  | 0 | 1 | 4 |
| <u>Automatic Number Plate Recognition (ANPR)</u> <u>Objective:</u> The National ANPR Standards for Policing (NASP) guidance detail the standards that are required to be met for the development and use of ANPR systems. Our review will confirm the re-deployment of ANPR systems is consistent with NASP guidance and key accountability and responsibilities have been established. |  | 4 | 3 | 0 |
| <u>Key Financial Controls: General Ledger and Budgetary Control</u> <u>Objective:</u> The organisations' financial system is appropriately managed to ensure that all financial transactions are accurately recorded. To ensure funding and monies are used effectively and financial targets are met. |  | 0 | 0 | 0 |



Assignment

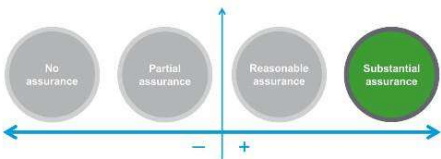
Opinion issued

Actions agreed

L M H

Seized Exhibits

Objective: To ensure that seized cash is received, handled and managed in a clear and transparent way and accurately recorded on Niche.



1 2 0

Appendix A – Progress against the internal audit plan

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 |
|---|---|------------------------------|
| Payroll | Fieldwork complete | June 2021 |
| Positive Action | Fieldwork complete | June 2021 |
| HMICFRS: Recommendation Tracking | Fieldwork complete | June 2021 |
| Follow Up of Previous Internal Audit Recommendations: Visit 2 | Fieldwork complete | June 2021 |
| ICT: Asset Management | Planning document distributed Fieldwork scheduled to take place week commencing 12 April 2021 | June 2021 |

Appendix B – Other matters

Impact of findings to date on 2020/21 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.

To date we have issued 12 final reports, one of which was a partial assurance (negative) opinion and one of which was a no assurance (negative) opinion. These negative opinions will impact our year end opinions, but will not result in a qualification. We have another five reviews to complete and we will keep the CFO's informed should any further negative opinions be issued that may have any further impact on these opinions.

Changes to the audit plan

Detailed below are the proposed changes to the audit plan:

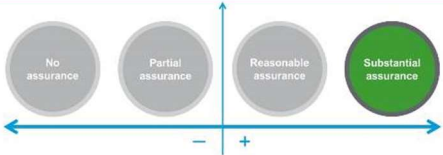
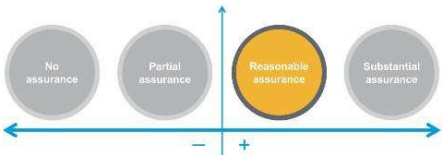
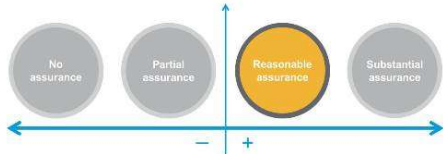
| Note | Auditable area | Reason for change |
|------|--|---|
| 1 | Whistleblowing (presented and approved at the December JAC meeting) | Management have requested this review to be deferred to 2021/22. This review has been replaced with a review of ANPR arrangements. |
| 2 | Data Quality | Management have requested this review to be deferred to 2021/22. This review has been included in the 2021/22 plan and is proposed to be delivered in May 2021. |

Appendix C - Key performance indicators (KPIs)

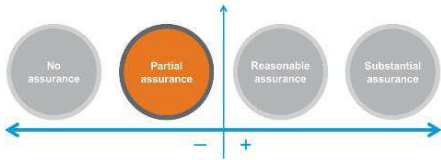
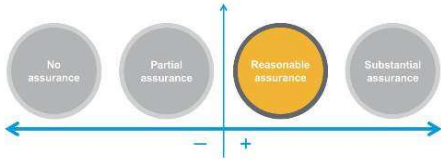
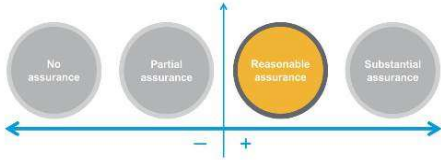
| Delivery | | | Quality | | |
|--|---------|------------------|--|----------------|--------------------------|
| | Target | Actual | | Target | Actual |
| Draft reports issued within 10 days of debrief meeting | 10 days | 7 days (average) | Conformance with PSIAS and IIA Standards | Yes | Yes |
| | | | 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 | - |

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 |
| Business Continuity Planning |  | 3 | 1 | 0 |
| Risk Management |  | 2 | 5 | 0 |
| Subject Access Requests |  | 0 | 4 | 1 |



| Assignment | Opinion issued | Actions agreed | | |
|---|--|----------------|---|---|
| | | L | M | H |
| Overtime |  | 2 | 6 | 0 |
| Commissioning |  | 0 | 3 | 0 |
| Human Resources: Wellbeing |  | 3 | 4 | 0 |
| Follow Up of Previous Internal Audit Recommendations: Visit 1 | Good Progress | 0 | 0 | 0 |



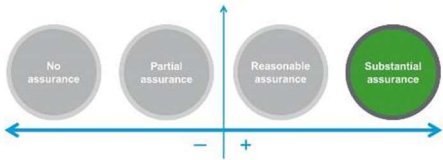
Assignment

Opinion issued

Actions agreed

L M H

Purchases and Credit Cards



3 0 0



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