



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

Internal Audit Progress Report

24 June 2021

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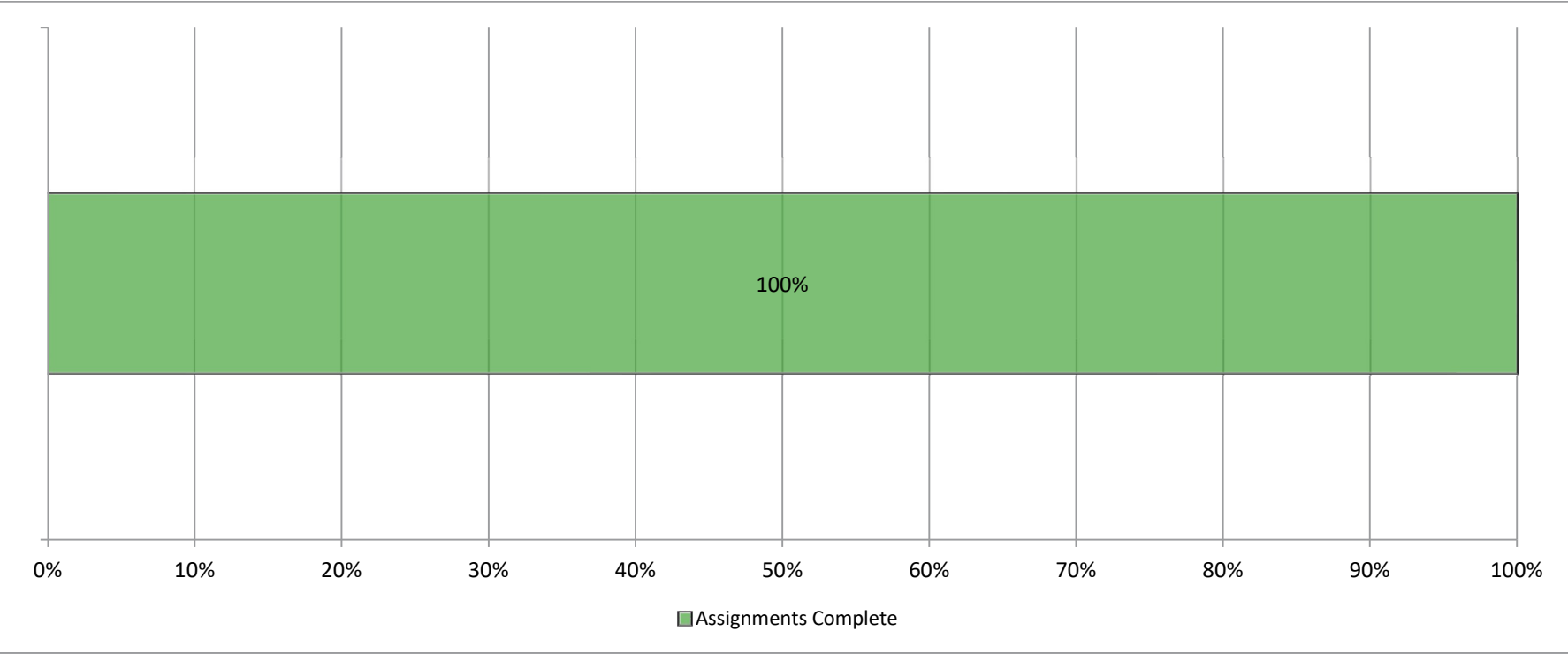
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1 Introduction

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.

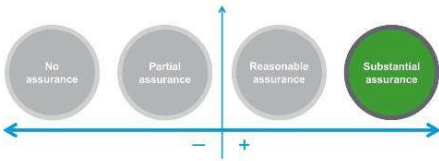
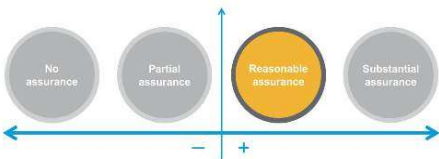


2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Please note, this completes the 2020/21 plan of work.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Payroll</u> <u>Objective:</u> The organisation has an appropriate framework in place to ensure that staff are paid all monies due to them each month in a timely manner.		2	0	0
<u>Positive Action (Workforce Representation, Attraction, Recruitment, Progression and Retention)</u> <u>Objective:</u> The organisation has an appropriate framework in place to monitor the implementation of positive action initiatives. <u>Risk:</u> Risk Reference: 31		4	3	0



Assignment

Opinion issued

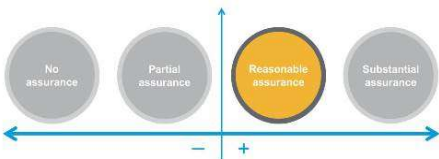
Actions agreed

L M H

HMICFRS: Recommendation Tracking

Objective: The Force has an appropriate framework in place to monitor and report on progress / completion of HMICFRS recommendations and areas for improvement (AFIs).

Risk: Risk 1486



0 2 0

Follow Up of Previous Internal Audit Recommendations: Visit 2

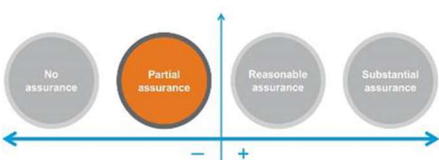
Good progress

0 0 0

Objective: To ensure that agreed recommendations / management actions raised by internal audit have been actioned by management in a timely manner.

IT: Asset Management

Objective: To provide assurance over the processes and controls in place for managing IT assets across the organisation.



1 6 1

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
Evidence Based Prosecution including Body Worn Cameras	Draft report issued	September 2021
Whistleblowing	Fieldwork complete	September 2021
Data Quality	Fieldwork complete	September 2021
Complaints	Planning document issued Fieldwork scheduled to take place week commencing 2 August 2021	September 2021
Follow Up of Previous Internal Audit Management Actions: Visit 1	Planning document issued Fieldwork scheduled to take place week commencing 23 August 2021	September 2021
Sickness Absence including Medical Retirement	Planning document issued 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



Assignment	Status	Target Joint Audit Committee
Victims' Code	Fieldwork scheduled to take place week commencing 27 September 2021	December 2021
Key Financial Controls	Fieldwork scheduled to take place week commencing 4 October 2021	December 2021
Equality, Diversity and Inclusion	Fieldwork scheduled to take place week commencing 11 October 2021	December 2021
Integrated Offender Management	Fieldwork scheduled to take place week commencing 18 October 2021	March 2022
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	Fieldwork scheduled to take place week commencing 10 January 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



Assignment	Status	Target Joint Audit Committee
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 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.

We have issued 17 final reports, two of which were a partial assurance (negative) opinions and one of which was a no assurance (negative) opinion. These negative opinions have impacted our year end opinions, but have not resulted in a qualification to the opinions.

Changes to the audit plan

Detailed below are the proposed changes to the 2020/21 audit plan:

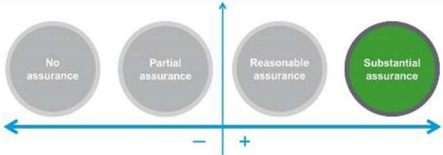
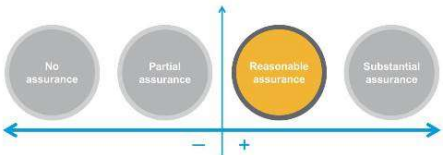
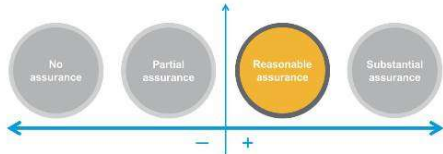
Note	Auditable area	Reason for change
1	Whistleblowing (presented and approved at the December JAC meeting)	Management have requested this review to be deferred to 2021/22. This review has been replaced with a review of ANPR arrangements.
2	Data Quality (presented and approved at the March JAC meeting)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

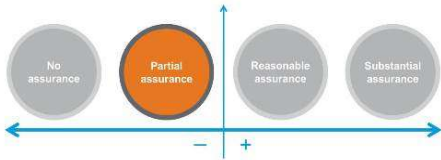
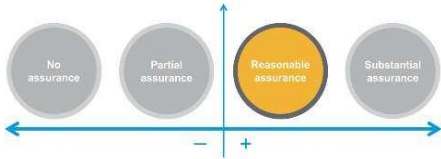
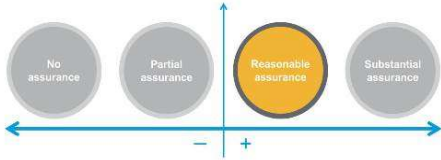
Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	9 days (average)	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work 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
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



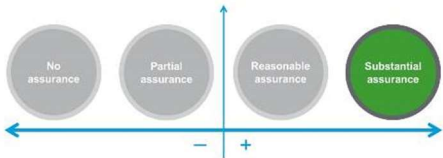
Assignment

Opinion issued

Actions agreed

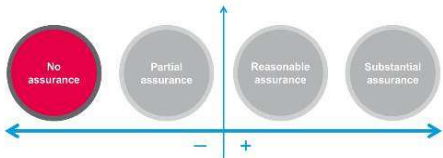
L M H

Purchases and Credit Cards



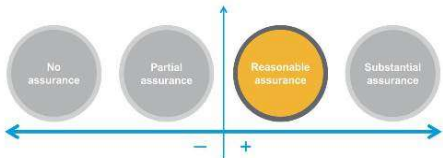
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Domestic Abuse Review



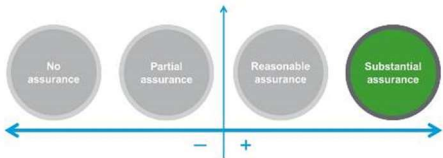
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Automatic Number Plate Recognition (ANPR)



4 3 0

Key Financial Controls: General Ledger and Budgetary Control



0 0 0



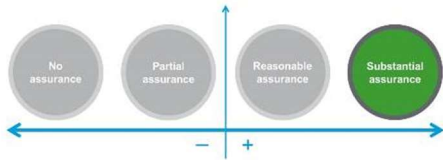
Assignment

Opinion issued

Actions agreed

L M H

Seized Exhibits



1 2 0



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

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