



# THE POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND THE CHIEF CONSTABLE OF CLEVELAND

## Whistleblowing Arrangements

Internal Audit Report 4.21/22

FINAL

26 August 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.

# 1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit / assignment and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our review has been conducted remotely. Based on the information provided by you, we have been able to sample test the control framework.

## Why we completed this audit

If workers bring information about a wrongdoing to the attention of their employers or a relevant organisation, they are protected in certain circumstances under the Public Interest Disclosure Act 1998 (PIDA). Under this Act, protection is afforded to employees, agency workers, people that are training with an employer but not employed, self-employed workers if supervised or working off-site provided that certain criteria is met.

An effective whistleblowing programme is an essential part of an organisation's corporate governance. It should create a culture and environment which is transparent, honest and accountable throughout the organisation where staff can report any concerns without fear of reprisals. For most organisations the best source of information is directly from their own staff. Effective management of the programme will give an organisation added benefits:

- Helps identify risks that an organisation may not be sighted on and assists to mitigate those risks;
- Encourages staff to raise concerns;
- Highlights alternative routes if the individual feels they cannot speak up internally;
- Supports compliance with the UK Bribery Act 2010;
- Demonstrates a zero-tolerance approach to malpractice and wrongdoing; and
- Allows organisations to take remedial action to wrongdoing.

A clearly defined whistleblowing reporting policy with set criteria for making disclosures is crucial in setting the "tone from the top" and creating the culture and safe environment for staff to raise concerns. The mechanism for raising concerns has to be trusted by staff to give real value to an organisation. An independent reporting channel can give an organisation added benefit as staff feel more comfortable raising concerns to a third party.

Engagement and communication of policies and whistleblowing reporting channels to staff is vital so they have a full understanding of the process and are aware of the platforms to raise concerns. Investigation of any concerns raised need to be treated in confidence and dealt with by an appropriately trained member of staff whether internal or external to an organisation. It is critical that investigations are completed by staff independent to the concern; this gives added assurances to staff.

## Conclusion

The Force has in place processes and procedures for police officers and staff to raise concerns through the whistleblowing processes, however our review highlighted areas where changes to the Force's policy and procedures could strengthen the whistleblowing process. The inclusion of reports at a relevant committee or meeting to ensure that the Force has strategic governance and oversight of whistleblowing, would further strengthen the whistleblowing process to ensure that there is robust oversight of the whistleblowing arrangements.

Furthermore, our review highlighted a lack of an awareness programme around whistleblowing to existing and new police officers and staff, which could result in a lack of awareness that they can raise concerns via the whistleblowing framework. If concerns are raised to relevant police officers and staff this programme would provide guidance on actioning whistleblowing concerns, how they should be recording concerns and how outcomes should be recorded.

The Police and Crime Commissioner for Cleveland (PCC) has in place a public Interest Disclosure Policy that gives guidance on how concerns can be raised, details on how they will respond to concerns raised, including time scales and actions that will be considered depending on the results of investigations. The policy also includes contact details of who can be contacted within the PCC's office regarding concerns and how the monitoring of the policy will be carried out, including whether the policy is being used appropriately, patterns of concerns and whether the policy is effective in identifying and deterring malpractice.

Section two of this report details the actions the Force will need to undertake to mitigate the risks around whistleblowing.

## Key findings

### The key findings from this review are as follows:



The Force has in place a Reporting Professional Standards Concerns and Protected Disclosure Policy, which was due for review in August 2020, however the policy is currently subject to review. The policy gives clear guidance on the purpose and objectives of the policy, as well as guidance on what whistleblowing is and what type of disclosures count as whistleblowing. The policy also includes guidance on roles and responsibilities of staff. Our review of the policy highlighted areas where amendments to the policy would strengthen the types of disclosure, other considerations before using whistleblowing, who is the single point of contact or who the whistleblowers are. **(Medium)**

The Force's current Reporting Professional Standards Concerns and Protected Disclosure Policy does not give guidance on what should happen to concerns that are raised through the whistleblowing process, that are not deemed as 'whistleblowing concerns' or who makes the decisions that concerns raised are not whistleblowing concerns. By not providing guidance on how and who makes the decisions that concerns raised are not whistleblowing or where these concerns are directed to, there is a risk that raised concerns are not been actioned, resulting in concerns not been investigated and police officers and staff feeling that concerns are not been addressed, resulting in a risk that further concerns are not reported. **(Medium)**



The Force's current policy advises staff that 'In the first instance report to a line manager'. This enables an immediate response, and feedback can be given directly, especially if the matter is something the line manager can deal with themselves. However, during the course of our meeting with staff as part of this review, it was felt that there is not enough training provided to police officers and staff with regards to whistleblowing and that there is limited publication around whistleblowing, increasing the risk that matters of whistleblowing are not been actioned/investigated in line with policies and procedures and incidents of whistleblowing are going unreported. **(Medium)**

During the course of fieldwork, concerns were also raised that the Force does not use organisational memory to tackle concerns raised. If the Force is not utilising organisational memory from previous concerns raised, there is a risk that the Force is not utilising all available information to tackle concerns, resulting in concerns continuing to be raised in areas that the Force had already been made aware of. **(Medium)**



The Force currently has regular meetings within Directorate of Standards and Ethics (DSE) and Counter Corruption Unit (CCU), including Monday morning team meetings, senior management team meetings and meetings also take place with the Legal Department to discuss on-going cases at operational level. However, there is no strategic governance and oversight in place over whistleblowing cases, there is a risk that there is no independent oversight of the whistleblowing process, resulting in senior police officers and senior staff not been aware of the number of concerns being raised, the theme of concerns been raised, what action is been taken and what actions have been taken to tackle to action highlighted concerns. **(Medium)**

## 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 testing undertaken.

The table below sets out the actions agreed by management to address the findings:

Risk: Risk Reference: 1474				
Requirement	The Force has a Reporting Professional Standards Concerns and Protected Disclosure Policy in place which gives clear guidance on types of disclosure, other considerations before using whistleblowing and who is the single point of contact in regard to whistleblowing.	Assessment:		
		Compliance	x	
Findings / Implications	The Force has in place a Reporting Professional Standards Concerns and Protected Disclosure Policy, which is currently subject to review. The policy gives clear guidance on the purpose and objectives of the policy, as well as guidance on what whistleblowing is and what type of disclosures count as whistleblowing. The policy also includes guidance on roles and responsibilities of staff.  A review of the policy highlighted areas where amendments to the policy would strengthen the types of disclosure, other considerations before using whistleblowing and who is the single point of contact/the whistleblowers. In not giving clear guidance on the types of disclosure there is a risk that matters could be going unreported.  Furthermore, in not having a single point of contact, staff may be unsure who they should be contacting over queries and concerns in relation to raising and actioning whistleblowing concerns, resulting in the Force not having a true picture of the number of concerns be raised.			
Management Action 1	The Force will update the Professional Standards Concerns and Protected Disclosure Policy with recommendations made as part of this review.	Responsible Owner:	Date:	Priority:
		Superintendent	31 October 2021	Medium

Risk: Risk Reference: 1474				
Requirement	The Force has a Reporting Professional Standards Concerns and Protected Disclosure Policy in place which gives clear guidance on what should happen to concerns that are raised through the whistleblowing route that are not deemed to be whistleblowing concerns or who makes the decisions that concerns raised are not whistleblowing concerns.	Assessment:		
		Compliance	x	

**Risk: Risk Reference: 1474**

**Findings / Implications** The Force's current policy does not give guidance on what should happen to concerns that are raised through the whistleblowing route that are not deemed to be whistleblowing concerns or who makes the decisions that concerns raised are not whistleblowing concerns.

In not giving guidance on who makes the decisions there is a risk that raised concerns are not been actioned, resulting in concerns not been investigated and police officers and staff feeling that concerns are not been addressed.

<b>Management Action 2</b>	The Force will update the Reporting Professional Standards Concerns and Protected Disclosure Policy to include details of: <ul style="list-style-type: none"><li>• who reviews concerns raised;</li><li>• who makes the decision that where a concern raised it is a whistleblowing concern; and</li><li>• where such concerns will be raised for investigation.</li></ul>	<b>Responsible Owner:</b> Superintendent	<b>Date:</b> 31 October 2021	<b>Priority:</b> Medium
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**Risk: Risk Reference: 1474**

<b>Requirement</b>	The Force publicises the Reporting Professional Standards Concerns and Protected Disclosure Policy and updates staff on changes to policy and provides appropriate training to police officers and staff.	<b>Assessment:</b>
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<b>Compliance</b>	x
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**Findings / Implications** During the course of our fieldwork, concerns were raised that there is limited publication of policies and limited training provided in relation to whistleblowing.

In not publicising the Reporting Professional Standards Concerns and Protected Disclosure Policy there is a risk that police officers and staff are unaware of the policy and as such staff are not utilising the whistleblowing process to raise concerns.

Furthermore, in not providing training to staff, incidents that are raised to managers may not be investigated in line with the Reporting Professional Standards Concerns and Protected Disclosure Policy, which could deter staff from raising concerns.

<b>Management Action 3</b>	On conclusion of the current review/updating of the Reporting Professional Standards Concerns and Protected Disclosure Policy, the Force will run an awareness programme to make police officers and staff aware of the updated policy.	<b>Responsible Owner:</b> Superintendent	<b>Date:</b> 31 December 2021	<b>Priority:</b> Medium
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**Risk: Risk Reference: 1474**

Training programmes will also be undertaken to ensure police officers and staff are aware of the policy and were appropriate what their responsibilities are in relation to whistleblowing.

**Risk: Risk Reference: 1474**

**Requirement** The Force reviews previous concerns raised to highlight and address on-going themes.

**Assessment:**

**Compliance** x

**Findings / Implications** During the course of our fieldwork, concerns were raised that the Force does not use organisational memory (or lessons learned exercises) to tackle concerns raised.

By the Force not utilising organisational memory from previous concerns raised and acting upon identifiable themes, the Force is at risk of reoccurrences of those concerns previously made.

**Management Action 4** The Force will carry out a review of lessons learnt from whistleblowing concerns raised every three months.  
This will consider, but not be limited to, reviews of policies and procedures, the issue of alerts to police officers and staff and updating training needs.

**Responsible Owner:**  
Superintendent

**Date:**  
31 December  
2021

**Priority:**  
**Medium**

**Risk: Risk Reference: 1474****Requirement** The Force has in place strategic governance and oversight of whistleblowing concerns.**Assessment:****Compliance** x**Findings /  
Implications**

The Force currently has regular meetings within DSE and CCU, including Monday morning team meetings, senior management team meetings and meetings also take place with the Legal Department, to discuss on-going cases.

In not having in place strategic governance, there is a risk that there is no oversight of the whistleblowing process, resulting in senior police officers and senior staff not been aware of the number of concerns being raised, the theme of concerns been raised, what action is been taken and what actions have been taken to tackle to action highlighted concerns.

**Management  
Action 5**

The Force will discuss and agree where it would be most appropriate to include governance and oversight meetings relating to whistleblowing.

**Responsible Owner:**

Superintendent

**Date:**31 October  
2021**Priority:****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.

## APPENDIX B: SCOPE

### Objective and risk relevant to the scope of the review

The internal audit assignment has been scoped to provide assurance on how the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland manages the following risk.

Objective of the area under review	Risk relevant to the scope of the review	Source
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.	Risk Reference: 1474	Police and Crime Commissioner's strategic risk register

### Background

If workers bring information about a wrongdoing to the attention of their employers or a relevant organisation, they are protected in certain circumstances under the Public Interest Disclosure Act 1998 (PIDA). Under this Act, protection is afforded to employees, agency workers, people that are training with an employer but not employed, self-employed workers if supervised or working off-site provided that certain criteria is met.

An effective whistleblowing programme is an essential part of organisation's corporate governance. It should create a culture and environment which is transparent, honest and accountable throughout the organisation where staff can report any concerns without fear of reprisals. For most organisations the best source of information is directly from their own staff. Effective management of the programme will give an organisation added benefits:

- Helps identify risks that an organisation may not be sighted on and assists to mitigate those risks;
- Encourages staff to raise concerns;
- Highlights alternative routes if the individual feels they cannot speak up internally;
- Supports compliance with the UK Bribery Act 2010;
- Demonstrates a zero-tolerance approach to malpractice and wrongdoing; and
- Allows organisations to take remedial action to wrongdoing.

A clear defined whistleblowing reporting policy with set criteria for making disclosures is crucial in setting the "tone from the top" and creating the culture and safe environment for staff to raise concerns.

The mechanism for raising concerns has to be trusted by staff to give real value to an organisation. An independent reporting channel can give an organisation the added benefit as staff feel more comfortable raising concerns to a third party.

Engagement and communication of policies and whistleblowing reporting channels to staff is vital so they have a full understanding of the process and are aware of the platforms to raise concerns.

Investigation of any concerns raised need to be treated in confidence and dealt with by an appropriately trained member of staff whether internal or external to an organisation. It is critical that investigations are completed by staff independent to the concern; this gives added assurances to staff.

## **Methodology**

### **The following areas will be considered as part of the review:**

- A review of the whistleblowing policy (Chief and Commissioner);
- Interviewing key members of staff involved in the fraud/whistleblowing programme;
- Reviewing documentation to assess the strategic governance and oversight;
- Reviewing the case management system/process in place;
- Understanding the organisation's approach to staff awareness, understanding and confidence in the programme as well as education and training; and
- Reviewing a sample of whistleblowing closed cases reported within the last 12 months to ensure compliance with policy.

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

- This review will be undertaken in an advisory capacity
- The data used will relate to the period requested.
- The review will be undertaken on an advisory basis, so no formal opinion will be provided.
- No training or awareness will be provided as part of this review.
- The outcome of the testing performed is based on the information provided by the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

<b>Debrief held</b>	22 July 2021	<b>RSM Contacts</b>	Daniel Harris, Head of Internal Audit
<b>Draft report issued</b>	29 July 2021		Tim Merritt, Head of Fraud Risk Services
<b>Responses received</b>	26 August 2021		Angela Ward, Senior Manager
<b>Final report issued</b>	26 August 2021		Philip Church, Client Manager
			Mike Gibson, Assistant Manager
			Mark Kidd, Assistant Manager
		<b>Client sponsor</b>	Acting Commissioner's Chief Executive Officer
			Constable's Chief Finance Officer
			Deputy Chief Constable
			Superintendent

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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.

Our report is prepared solely for the confidential use of the **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.

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