



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

Internal Audit Progress Report

29 September 2022

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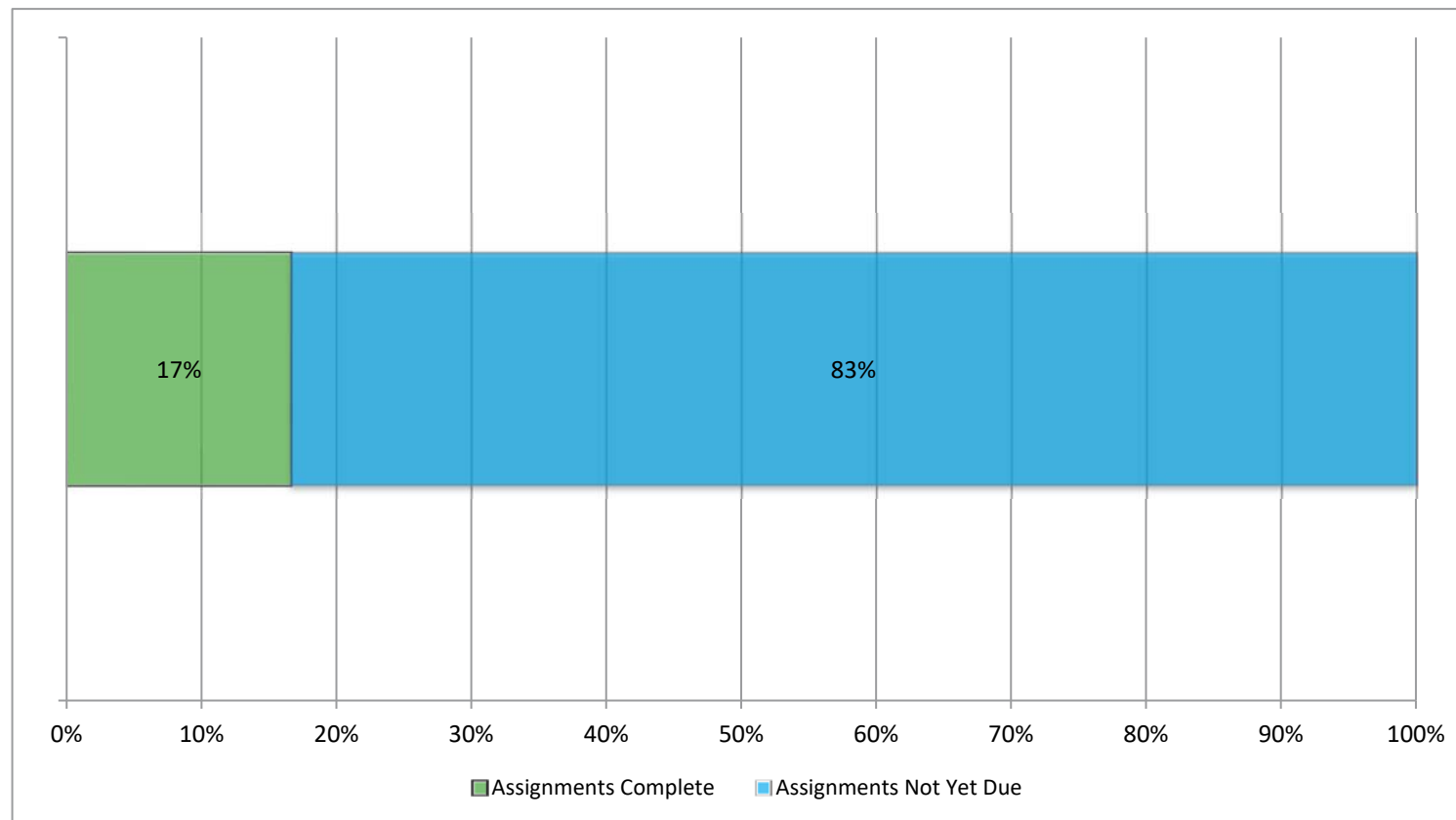
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1 Introduction

The internal audit plan for 2022/23 was approved by the Joint Audit Committee (JAC) on 30 June 2022.




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
Force Control Room * This review relates to 2021/22	Reasonable Assurance	1	2	0
				
Vetting	Partial Assurance	2	2	1
				
Firearms Licensing	Reasonable Assurance	2	2	0
				



Assignment

Opinion issued

Actions agreed

L M H

Cyber Security Review

Reasonable Assurance

0 1 1



Appendix A: Progress against the internal audit plan 2022/23

Assignment	Status	Target Joint Audit Committee
IOM *This review relates to 2021/22	Draft report issued 11 August 2022	December 2022
Follow Up of Previous Internal Audit Management Actions: Visit 1	Fieldwork complete	December 2022
Health and Safety	Planning document issued and approved Fieldwork scheduled to take place week commencing 19 September 2022	December 2022
Key Financial Controls	Planning document issued and approved Fieldwork schedule to take place week commencing 19 September 2022	December 2022
GDPR	Planning document issued and approved Fieldwork schedule to take place week commencing 3 October 2022	December 2022
Vulnerable People	Planning meeting held Fieldwork schedule to take place week commencing 14 November 2022	March 2023
HR: Training	Fieldwork schedule to take place week commencing 5 December 2022	March 2023
Commissioning	Planning document issued and approved	March 2023



Assignment	Status	Target Joint Audit Committee
	Fieldwork schedule to take place week commencing 16 January 2023	
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork schedule to take place week commencing 16 January 2023	March 2023
HMICFRS: Recommendation Tracking	Fieldwork schedule to take place week commencing 16 January 2023	March 2023
Human Resources: Suspension and Restrictive Duties	Fieldwork schedule to take place week commencing 12 January 2022	March 2023
De-collaboration: CDSOU	Fieldwork schedule to take place week commencing 1 February 2023	June 2023
Seized Exhibits	Fieldwork schedule to take place week commencing 6 March 2023	June 2023
Criminal Disclosure	Fieldwork schedule to take place week commencing 20 March 2023	June 2023
Bail Management	Fieldwork schedule to take place week commencing 27 March 2023	June 2023

Appendix B: Other matters

Impact of findings to date on 2022/23 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 three final reports to date in 2022/23. Any negative opinions will impact our year end opinions, but may not result in a qualification. We have issued one negative opinion to date that will impact, but will not in isolation qualify the opinions.

Changes to the audit plan

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1.	Human Resources: Agency Staff	Following planning for this review, it was identified the Force have a minimum number of agency staff employed. As such the review has been removed from the audit programme for 2022/23. The Chief Finance Officer (Commissioner) approved the removal of the review.
2	Delivery timescales	<p>The audit plan which was approved by JAC on 30 June included proposed timings for audit delivery. Management have requested the delivery timescales to be changed for the following reviews:</p> <ul style="list-style-type: none">Human Resources: Suspension and Restrictive Duties. This review was due to commence week commencing 25 July 2022 and has been rescheduled for week commencing 12 January 2023 at the request of management.Seized Exhibits. This review was due to commence week commencing 26 September 2022 and has been rescheduled for week commencing 6 March 2023 at the request of management.

Appendix C: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	8 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	-



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