



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

Internal Audit Progress Report

4 May 2022

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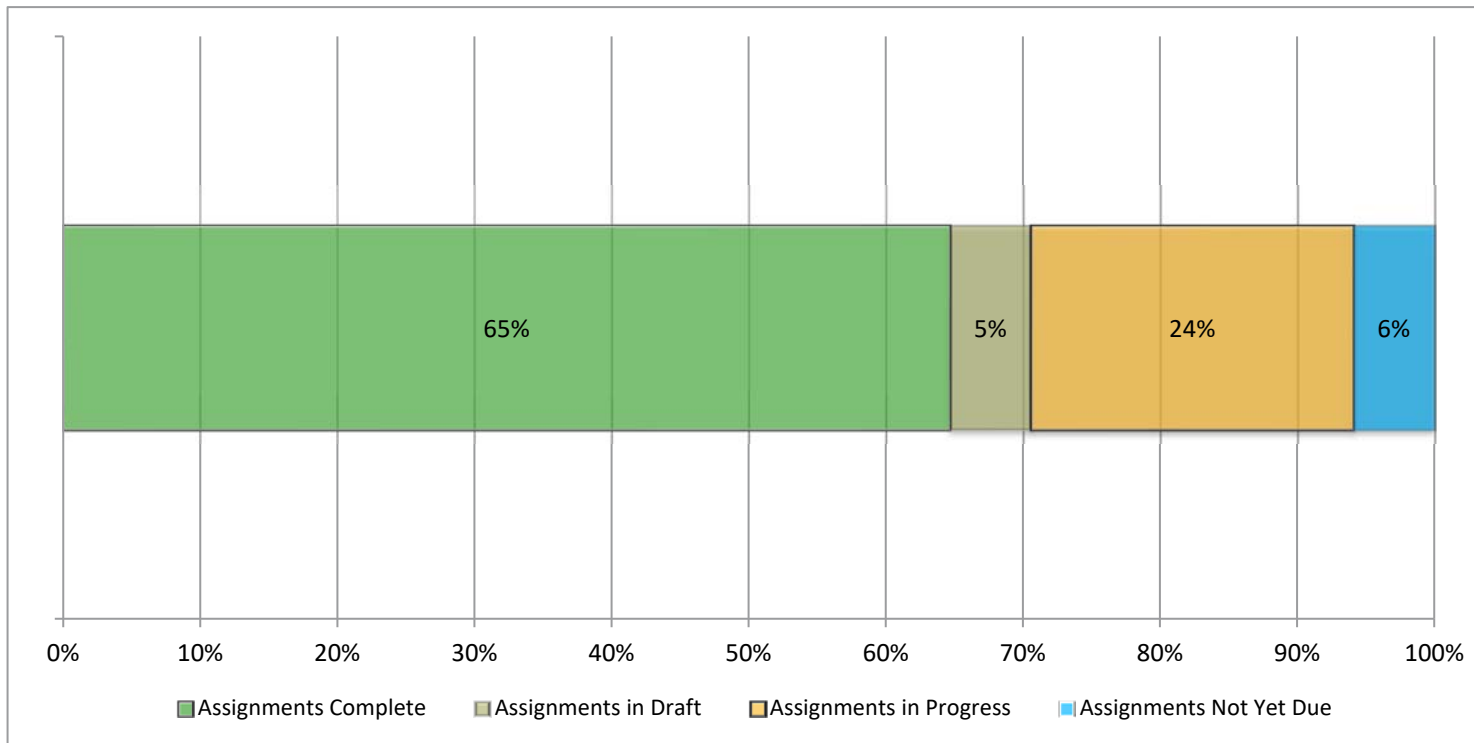
Contents

- 1 Introduction 3
- 2 Reports 4
- Appendix A: Progress against the internal audit plan 2021/22 6
- Appendix B: Other matters 7
- Appendix C: Key performance indicators (KPIs)..... 8
- Appendix D: Internal audit assignments reported previously 9

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
<u>Sickness Absence including Medical Retirement</u> <u>Objective:</u> The Force has appropriate systems and processes in place to manage and report on sickness absence cases, including those that progress to medical retirement in accordance with A20 Police Pension Regulations, 2015. <u>Risk:</u> 1439	Reasonable Assurance 	3	1	0
<u>Equality, Diversity and Inclusion</u> <u>Objective:</u> The Force has adequate and effective systems and procedures in place to ensure that it complies with the requirements of the Public Sector Equality Duty (PSED).	Reasonable Assurance 	1	1	0

Victims' Code

Objective: The Force has adequate and effective systems and procedures in place to ensure that it complies with the requirements of the Code of Practice for Victims of Crime in England and Wales (Victims' Code).

Partial Assurance

0 3 2



Financial Planning

Objective: The organisations have an adequate and effective financial planning process to enable financial plans to be prepared based upon sound assumptions and accounting appropriately for efficiency savings.

Risk: 1435

Substantial Assurance

0 0 0



Seized Cash Spot Checks

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

Substantial Assurance

2 0 0



Collaborations: Tactical Training Centre (TTC) / CDSOU: Inventory Management

Objective: The Force has adequate and effective systems and procedures in place to manage the inventory of equipment and ammunition required in respect of training courses operated at the Tactical Training Centre.

Substantial Assurance

1 0 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
Follow Up of Internal Audit Management Actions: Visit 2	Draft report issued	July 2022
HMICFRS: Recommendation Tracking	Audit fieldwork complete	July 2022
Force Control Room	Audit fieldwork complete	July 2022
Integrated Offender Management	Audit fieldwork on-going	July 2022
ICT	Planning document issued and approved Fieldwork scheduled to take place week commencing 6 June 2022	July 2022 (originally schedule to be reported in December)

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 11 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 quality the opinions. We also identified a number of issues in our advisory review on Whistleblowing. We will provide further updates as more reports are finalised and keep both Chief Finance Officers informed, ahead of issuing our annual opinions.

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.

Information and briefings

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


- Strengthening resilience: lessons learnt from the impacts of the pandemic
- RSM's Conformance with the IIA Standards and Codes of Practice
- Emergency Services Quarterly Briefing – March 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	Offical Sensitive	-	-	-
Data Quality Process (Crime Recording) – Force Audit and Monitoring Mechanisms	Reasonable Assurance	3	1	0
 <p>The diagram illustrates a scale of assurance levels. It features four boxes: 'Minimal assurance' (grey), 'Partial assurance' (grey), 'Reasonable assurance' (yellow), and 'Substantial assurance' (grey). These are arranged horizontally. Below the boxes is a blue double-headed arrow. A vertical line intersects this arrow, with a minus sign (-) to the left and a plus sign (+) to the right. Arrows point from 'Partial assurance' to 'Reasonable assurance' and from 'Reasonable assurance' to 'Substantial assurance'.</p>				
Whistleblowing Arrangements	Advisory	0	5	0



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
				



For more information contact

Daniel Harris

Head of Internal Audit

RSM UK 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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