



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

[Follow Up of Previous Internal Audit Management Actions - Visit 1](#)

Internal audit report 6.21/22
FINAL
20 September 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 audit has been conducted remotely. Based on the information provided by you, we have been able to sample test the control framework.

Background

We have undertaken a review to follow up progress made by the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland to implement the previously agreed management actions for the audits undertaken by the previous internal audit provider, TIAA, as well as management actions agreed by RSM. These are in respect of the following internal audit reports:

- TIAA: Data Quality / Information Governance September 2019;
- TIAA: ICT Disaster Recovery March 2020;
- TIAA: Learning and Development April 2020;
- RSM: Business Continuity (1.2020/21);
- RSM: Subject Access Requests (3.2020/21);
- RSM: Operation Sandy (4.2020/21);
- RSM: Human Resources – Wellbeing (6.2020/21);
- RSM: Purchases and Credit Cards (9.2020/21);
- RSM: Seized Cash Spot Check (12.2020/21);
- RSM: HMICFRS – Recommendations Tracker (16. 2020/21); and
- RSM: Payroll (17. 2020/21).

A total of 34 actions have been marked as closed and we have subsequently reviewed during the audit. This is comprised of 24 actions agreed by RSM and 10 actions agreed by TIAA. The categorisation of actions used by TIAA is Priority 1 to 3 (priority one being the lowest and priority three being the highest), whereas RSM use a high, medium and low priority rating for management actions raised.

Of the 34 management actions considered in the review, the ten management actions agreed with TIAA were categorised as nine priority 2 actions and one priority 3 action. Of the remaining 24 management actions agreed with RSM, these comprised of 10 low priority, 13 medium priority and one high priority management actions.

Conclusion

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland have demonstrated **reasonable progress** in implementing agreed management actions. We were supplied with satisfactory evidence for 23 out of the 34 actions of the actions declared as complete by the respective action owner with a further one action being superseded. Out of the remaining 10 actions, we concluded six have been partially but not fully completed with a further four actions having not been completed at all.

Progress on actions - Overview

The following table includes details of the status of each recommendation:

Implementation status by category of action	Number of actions agreed	Implemented	Status of recommendations		
			Implementation ongoing	Not implemented	Superseded
TIAA					
Priority 3	1	1	0	0	0
Priority 2	9	1	3	4	1
RSM					
High	1	1	0	0	0
Medium	13	11	2	0	0
Low	10	9	1	0	0
Total:	34 (100%)	23 (67%)	6 (18%)	4 (12%)	1 (3%)

Progress on actions – Detailed Summary

Implementation status by review	Number of actions agreed	Status of recommendations			
		Implemented	Implementation ongoing	Not implemented	Superseded
TIAA: Data Quality / Information Governance (September 2019) <ul style="list-style-type: none"> ACTION 335: IAO job description 	1	1	0	0	0
TIAA: ICT Disaster Recovery (March 2020) <ul style="list-style-type: none"> ACTION 367: Regular testing of ICT systems and services. ACTION 368: Review of existing system recovery procedures. 	2	0	2	0	0
TIAA: Learning and Development (April 2020) <ul style="list-style-type: none"> ACTION 370: Revised and updated People and Leadership Strategy ACTION 371: Learning and Development coordinating agreement ACTION 372: Development of a modern recording system for all training and development requirements ACTION 373: Improved method of recording training and development ACTION 374: New HR software system resourced and acquired ACTION 375: 100% attendance and follow-up for training and development ACTION 376: Identify how training is measured for effectiveness 	7	1	1	4	1

RSM: Business Continuity (1. 20.21) (Report date: 14.08.20)

• ACTION 4: BC Champion attending BC briefings	1	1	0	0	0
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RSM: Subject Access Requests (3. 20.21) (Report date: 29.07.20)

• ACTION 1: Review of the Force's SAR Procedure to ensure coverage					
• ACTION 3: Analysis of the number of SARs received from existing staff members	3	3	0	0	0
• ACTION 4: Closer monitoring of SARs to ensure compliance					

RSM: Operation Sandy (4.20.21) (Report date: 21.08.21)

• ACTION 1: Updating the Overtime Policy to include Police regulations and other internal practices					
• ACTION 2: Outlining the responsibilities of first lines supervisors and the Workforce Optimisation Unit (WOU)					
• ACTION 4: Review of system capabilities for non-working days	6	6	0	0	0
• ACTION 6: Deadline for when overtime forms can be submitted for approval					
• ACTION 7: Establish thresholds to identify where TOIL balances have exceeded 'normal' amounts					
• ACTION 8: Reiterate expected normal working patterns to officers					

RSM: Human Resources – Wellbeing (6. 20.21)
(Report date: 27.11.20)

• ACTION 1: Wellbeing Strategy uploaded to intranet and communicated to staff					
• ACTION 2: Ensuring wellbeing is captured and recorded as part of the new induction process					
• ACTION 3: Oscar Kilo Blue Light Wellbeing Framework self-assessment					
• ACTION 4: Wellbeing included within the Performance and Development Review communications	7	4	3	0	0
• ACTION 5: TRiM monitoring and reporting					
• ACTION 6: Reporting improvements following new occupational health and wellbeing case management system					
• ACTION 7: Consider the wellbeing questionnaire when developing the Wellbeing Strategy.					

RSM: Purchases and Credit Cards (9/ 20.21)
(Report date: 30.11.20)

• ACTION 1: Updated Financial Regulations and Standing Orders	2	2	0	0	0
• ACTION 3: Formal review of supplier listing process					

RSM: Seized Cash Spot Check (12. 20.21) (Report date: 22.02.21)

• ACTION 1: Reinstate the Property User Group meetings	2	2	0	0	0
• ACTION 2: Update insurance policy to reflect current processes					

RSM: HMICFRS – Recommendations Tracker (16. 20.21) (Report date: 12.05.21)

• ACTION 1: Adding columns to the HMICFRS tracker	2	2	0	0	0
• ACTION 2: Update against each cause of concern / AFI / recommendation					

RSM: Payroll (17. 20.21) (Report date: 12.05.21)

• ACTION 2: 'Positive assurance' statement recorded on the relevant checklists	1	1	0	0	0
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Total:	34	23	6	4	1
	(100%)	(67%)	(18%)	(12%)	(3%)

2. FINDINGS AND MANAGEMENT ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

Assignment: TIAA ICT Disaster Recover – Regular testing of ICT systems and services.

Original management action / priority	ICT liaise with key business stakeholders within the Force to agree an approach to the regular testing of key ICT systems and services, with test plans created for key systems detailing the approach to testing. Test results be documented as part of a formal test report which details test objectives, outcomes, and lessons learned and be used in updating the associated ICT DR plans and supporting documents. Priority: Priority 2
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Audit finding / status	<p>The Head of ICT for Cleveland Police has informed us that work has been undertaken for this action but has not been fully finished. The Head of ICT confirmed that a conversation was held with the Business Continuity Manager as well as semi-regular meetings to discuss the work that was required for this action. This is alongside being discussed at the Risk and Governance Board meetings which we confirmed took place at the 12 May 2021 meeting. The agreed work has been incorporated into business as usual for the ICT team to ensure this is completed. As such, it was noted that the delivery plans are not formally written.</p> <p>Regular testing has recently started (April 2021) however the Head of ICT stated that recording of this testing is inconsistent and there has been some difficulty with recording results and reporting these. As such, the action has been reworded to focus on retaining evidence of the testing and that the results form part of a formal test report to clearly detail any outcomes and lessons learned.</p> <p>2. The action has been partly though not yet fully implemented</p>
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Management Action 1	<p>ICT will ensure that the ICT testing plan is documented, future testing is recorded, and documentation is available to support the results of the regular testing.</p> <p>Test results will be documented as part of a formal test report which details test objectives, outcomes, and lessons learned and be used in updating the associated ICT DR plans and supporting documents.</p>	Responsible Owner: Head of ICT	Date: 30 November 2021	Priority: Medium
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Assignment: TIAA ICT Disaster Recover – Review of existing system recovery procedures.

Original management action / priority	Existing system recovery procedures be reviewed to ensure procedures are in place for all key systems and services.			
	Priority: Priority 2			
Audit finding / status	<p>The Head of ICT explained that the ICT team have been tasked with addressing a significant amount of technical work from the past 10 years (in which a third party was used) and is therefore being considered as business as usual. As part of addressing the work, the ICT team are updating technical documentation and existing system recovery procedures as they go and as such several documents have been updated.</p> <p>Similar to the previous action which the Head of ICT is action owner of, this action is considered as continuous and has no specific end date. However, the Head of ICT requested that the action be reworded to make it more clear and set an end point. This is a particular problem with ICT in which procedures and policies are regularly updated on a frequent basis (often multiple times per year) and, as everything is interconnected, significant changes would be required on a regular basis. Given this, we have changed the wording of the action to mention a review point in which the Head of ICT would consider the current progress to determine whether a system review has been completed recently for all key systems and that the action can be incorporated into business as usual.</p> <p>2. The action has been partly though not yet fully implemented</p>			
Management Action 2	The Head of ICT will complete a review of existing system recovery procedures to determine whether they have been reviewed recently and the review process can be incorporated into business as usual activity.	Responsible Owner: Head of ICT	Date: 30 November 2021	Priority: Medium

Assignment: TIAA Learning and Development – Development of a modern recording system

Original management action / priority	Develop a modern recording system for all training and development requirements.			
	Priority: Priority 2			
Audit finding / status	<p>The Head of Learning and Development has confirmed that whilst work has been undertaken for this action, it has not been completed and as such should be marked as ongoing. It was noted that a modern recording system for training and development is part of the Towards 2025 Change Programme that has recently been approved by the Futures Board (16 August 2021) and is included in the 'phase one' stage of the programme. This programme is expected to be delivered by March 2022 and has only recently been started.</p> <p>A PowerPoint presentation has been provided that has been used during meetings to describe the Change Programme proposals. From review of this presentation, we have confirmed that this has been covered in the Delivery Projects section.</p>			

Assignment: TIAA Learning and Development – Development of a modern recording system

The Head of Learning and Development explained that this project that will hopefully see the introduction of a single recording system for all training and development.

3. The action has not been implemented.

Management Action 3	Develop a modern recording system for all training and development requirements.	Responsible Owner: Head of Learning and Development	Date: 31 March 2022	Priority: Medium
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Assignment: TIAA Learning and Development – Improved method of recording training and development

Original management action / priority An improved method of recording training and development both given and required be implemented with assurance that all records are totally accurate and capture all training and development received.

Priority: **Priority 2**

Audit finding / status The Head of Learning and Development explained this action has not been completed and is in a similar situation to the action regarding the creation of a modern recording system for all training and development requirements. It was noted that Sopra Steria are currently no longer being used by the Force and a transition has been undertaken to move their responsibilities in-house.

As highlighted in the action regarding a modern recording system, this action is to be covered under 'phase one' of the Towards 2025 Change Programme with an estimated time of March 2022. We were advised that this action will undergo two separate projects within phase one of the programme – the first being a data cleanse and making sure data has been accurately recorded.

The second stage is making sure a process is implemented to provide accurate data for the future, particularly with regards to the naming conventions of training and the contents of each module.

3. The action has not been implemented

Management Action 4	An improved method of recording training and development both given and required be implemented with assurance that all records are totally accurate and capture all training and development received.	Responsible Owner: Head of Learning and Development	Date: 31 March 2022	Priority: Medium
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Assignment: TIAA Learning and Development – New HR software system resourced and acquired

Original management action / priority	A new HR software system be resourced and acquired to provide adequate and appropriate management and monitoring data for all supervisors/managers in the Force.			
	Priority: Priority 2			
Audit finding / status	<p>The Head of Learning and Development has explained this action has not been completed and is in a similar situation to the action regarding the creation of a modern recording system for all training and development requirements. The Head of Learning and Development noted that a new HR software system would require a large capital bid to acquire and that it was extremely unlikely that this would occur in the next two - three years.</p> <p>Instead, the existing Oracle system will be reviewed and optimised (including a data cleanse exercise) as part of the Towards 2025 Change Programme to allow for greater management and monitoring capabilities and to link many of the existing HR facilities (that are currently separate and do not link and network with each other).</p> <p>In order to do this, we were advised an IT analyst will be brought in to help the IT and HR team and allow for greater connectivity between IT and HR systems.</p> <p>3. The action has not been implemented</p>			
Management Action 5	<p>The existing Oracle system will be reviewed and optimised as part of the Towards 2025 Change Programme.</p> <p>This will include linking and networking the existing HR facilities together for greater connectivity and efficiency.</p>	Responsible Owner: Head of Learning and Development	Date: 31 March 2022	Priority: Medium

Assignment: TIAA Learning and Development – 100% attendance and follow-up for training and development

Original management action / priority	Attendance and follow up of all training and development be at 100%.			
	Priority: Priority 2			
Audit finding / status	<p>The Head of Learning and Development has confirmed that attendance at training has been a major problem in the past but that several measures have been implemented (or are going to be implemented) to try and improve this. This has also involved making sure the existing backlog of essential training was completed and officers were up to date on training.</p> <p>A new process is currently being established to ensure stakeholders are aware of their responsibilities and the responsibilities of others. This is called the 'Process for ensuring attendance at essential training' and a copy of the draft document has been provided.</p>			

Assignment: TIAA Learning and Development – 100% attendance and follow-up for training and development

It clearly outlines the responsibilities of key stakeholders such as Chief Inspectors, Shift/Team Inspectors and the Resource Management Unit as well as the framework of the process that should be followed to enhance attendance levels. This is yet to be released and an email has been provided showing consultation was requested from senior members of the Force including the Head of Learning and Development and several Superintendents. It should be noted that as part of this new process, a report to the Senior Leadership Team about attendance rates is provided as well as a report to the Chief Inspector regarding all issues of non-attendance. This ensures senior leadership are aware of any issues or problems regarding attendance of training.

The Head of Learning and Development confirmed that a new governance group was established called the Learning and Development Governance Group which is tasked with monitoring training attendance and ensuring officers have received their required training. It was also explained that the Group will be responsible for chasing up poor attendance figures to determine the reasoning and escalate if necessary. As of the week of the audit, only one meeting has taken place and this saw the agreement of a set of Terms of Reference. We have reviewed the Terms of Reference and have confirmed that the Group are responsible for monitoring and reviewing training within the Force. This is clearly outlined in the 'Core Activities' section of the Terms of Reference which includes the following:

- Prioritise training or programmes of learning based on mandatory requirements and strategic force priorities using the organisational skills audit and the Learning Needs Analysis to inform decisions.
- Monitor progress against the training schedule and Learning Needs Analysis.

Upon discussion with the Head of Learning and Development, we were informed that the Force is currently in special operations due to Covid-19 and problems with resources due to self-isolation requirements. As such, training and attendance rates have been reduced as officers cannot attend due to self-isolation or because they are covering for an officer who is self-isolating. Due to this and the introduction of the Governance Group, we feel it would be beneficial to not close the action and to return to this in a future Follow Up audit to determine whether the attendance rate is at 100% in normal circumstances.

2. The action has been partly though not yet fully implemented

Management Action 6	Attendance and follow up of all training and development be at 100%.	Responsible Owner: Head of Learning and Development	Date: 31 December 2021	Priority: Medium
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Assignment: TIAA Learning and Development – Identify how training is measured for effectiveness

Original management action / priority	<p>Management to identify how training is measured for its effectiveness and to verify that the right training is provided to the right people at the right time.</p> <p>Priority: Priority 2</p>			
Audit finding / status	<p>The Head of Learning and Development has confirmed that no work has been completed for this action. It was explained that this action would be covered in the third year (2023) of the Towards 2025 Change Programme.</p> <p>The Head of Learning and Development confirmed that no evidence for this action could be provided as no work has been completed.</p> <p>3. The action has not been implemented</p>			
Management Action 7	Management to identify how training is measured for its effectiveness and to verify that the right training is provided to the right people at the right time.	Responsible Owner: Head of Learning and Development	Date: 31 March 2023	Priority: Medium

Assignment: RSM Human Resources – Wellbeing – Wellbeing Strategy uploaded to intranet and communicated to staff

Original management action / priority	<p>The Wellbeing Strategy will be uploaded to the intranet and communicated to staff. The People Strategy will be developed and approved by the Interim Director of HR and presented to the Executive Management Board for approval. Once approved, the updated People Strategy will be uploaded to the intranet and communicated to staff.</p> <p>Priority: Low</p>			
Audit finding / status	<p>The Wellbeing Manager has confirmed that the Wellbeing Strategy has been made available to all staff via the Force intranet under the policies section. We have confirmed this via a walkthrough and a screenshot has also been provided to validate this. A Force-wide communication was released in November 2020 to highlight this to staff and make them aware of the Strategy and how they can access this.</p> <p>The People Strategy is still currently being developed and has not yet been completed and approved. It is estimated that this will be released in January 2022. We have been provided with a draft copy of the People Strategy and have confirmed that significant work has been conducted on the document and, from review, it looks as if the Strategy is almost complete to be released.</p> <p>The Head of HR confirmed that the People Strategy, when released in January 2022, will be a live document and will be under continuous review.</p> <p>2. The action has been partly though not yet fully implemented</p>			
Management Action 8	The People Strategy will be released in January 2022 after relevant approval and will be uploaded to the intranet and communicated to staff.	Responsible Owner: Head of HR	Date: 31 January 2022	Priority: Low

Assignment: RSM Human Resources – Wellbeing – Oscar Kilo Blue Light Wellbeing Framework self-assessment

Original management action / priority	The Oscar Kilo Blue Light Wellbeing Framework self-assessment (2020) will be completed by management to establish what progress has been made by the Force in its wellbeing offerings and determine any further areas for improvement. Results of the self-assessment will be reported to the People and Wellbeing Board to ensure appropriate monitoring of actions. Priority: Medium			
Audit finding / status	The Head of HR and the Wellbeing Manager have informed us that the Oscar Kilo Blue Light Wellbeing Framework self-assessment has been completed and has been submitted for peer-assessment. The Wellbeing Manager and Head of HR explained that once the peer-assessment has been completed, the results from the self-assessment will be provided to the People and Wellbeing Board for review and monitoring. As such, this action has not been completed. 2. The action has been partly though not yet fully implemented			
Management Action 9	Results of the self-assessment will be reported to the People and Wellbeing Board to ensure appropriate monitoring of actions.	Responsible Owner: Head of HR Wellbeing Manager	Date: 31 October 2021	Priority: Low

Assignment: RSM Human Resources – Wellbeing – Reporting improvements following new occupational health and wellbeing case management system

Original management action / priority	Once the new occupational health and wellbeing case management system is in place, management will review the system capabilities to determine what reporting improvements can be made to the People and Wellbeing Board reports. Key statistics will be outlined and included in monthly reports to provide up to date information. Priority: Medium			
Audit finding / status	Upon discussion with the Head of HR and the Wellbeing Manager, we were informed that the occupational health and wellbeing case management system has been established and is up and running, although there have been problems such as with the report downloader. Training for the system and new module has taken place with the final session completed in early August. As the system and training has only recently been established this month (August 2021), updated system reports with key statistics included have not been provided to the People and Wellbeing Board but will be in the coming months. 2. The action has been partly though not yet fully implemented			
Management Action 10	The updated People and Wellbeing Board reports will be produced in which key statistics will be outlined and included in monthly reports to provide up to date information.	Responsible Owner: Head of HR Wellbeing Manager	Date: 31 October 2021	Priority: Low

APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented.

Assignment title	Recommendations
TIAA: Data Quality / Information Governance	<p>Status: Implemented</p> <p>All Information Asset Owners to have within their job descriptions a clearly defined role in relation to information governance.</p> <p>Priority: Priority 3</p>
TIAA: Learning and Development	<p>Status: Superseded</p> <p>A revised and updated People and Leadership Strategy be issued and as part of this guidance a forward action plan be in place alongside how the strategy/plan will be managed and monitored.</p> <p>This action has been superseded as an overall People Strategy (which includes a Leadership section) has been created and will be a living document under constant review and changes. As such, it will never be 'fully finished'.</p> <p>Priority: Priority 2</p>
TIAA: Learning and Development	<p>Status: Implemented</p> <p>Support the operational direction of the Force a corporate and coordinating arrangement/ agreement be developed which must support how learning and development is being delivered to the right people at the right time to support operational deliver</p> <p>Priority: Priority 2</p>
RSM: Subject Access Requests	<p>Status: Implemented</p> <p>A review will be undertaken of the Force's SAR Procedure to ensure coverage is in place for all key aspects of the SAR process including conflicts of interest.</p> <p>Priority: High</p>

RSM: Subject Access Requests Status: **Implemented**

The Force will carry out an analysis regarding the number of SARs received from existing staff members to identify any trends. Following this analysis, the Force will implement an action plan to remodel existing processes in place to improve transparency and subsequently reduce the number of requests from existing staff members.

Priority: **Medium**

RSM: Subject Access Requests Status: **Implemented**

Closer monitoring of SARs will be undertaken to ensure they are being processed in a timely manner and in line with statutory guidelines.

Priority: **Medium**

RSM: Business Continuity Status: **Implemented**

Where BC briefing or sessions are held the BC Champion will endeavour to attend. Where this is not possible, they will send either their BC Deputy or another representative.

Priority: **Low**

RSM: Operation Sandy Status: **Implemented**

The Force will amend the draft Overtime Policy that will provide details in respect of the key Police Regulations and other internal practises that relate to administration and application for overtime. The policy will detail the actions agreed within this report.

Priority: **Medium**

RSM: Operation Sandy Status: **Implemented**

The Force will outline the expected responsibilities of the first line supervisors and the Workforce Optimisation Unit (WOU). These will be included as appendices to the Overtime Policy. The Force will consider whether additional training is required for first line supervisors on the application and implications of the Police Regulations in relation to overtime. Training will be also be rolled out for staff on use of the self-service expense system.

Priority: **Medium**

RSM: Operation Sandy	<p>Status: Implemented</p> <p>The Force will investigate whether working patterns and notification dates for non-working days including bank holidays, can be built into the system to allow for enhanced control of overtime claims and scrutiny by first line supervisors. In the interim, all the WOU will continue to conduct retrospective audits on overtime claims to ensure that rates of pay are being correctly applied and claimants are receiving the correct overtime benefits.</p> <p>Priority: Medium</p>
RSM: Operation Sandy	<p>Status: Implemented</p> <p>The Force will enter into negotiations with Cleveland Police Federation to include a deadline for when overtime forms can be submitted for approval, to reduce the risk of 'old' overtime forms being submitted, approved and paid. This information will be codified into the Overtime Policy. The policy will also detail recommended periods between submission and approval by first line supervisors. The Force will investigate the current unapproved overtime claims and retrospectively approve or remove these from the system, where appropriate.</p> <p>Priority: Low</p>
RSM: Operation Sandy	<p>Status: Implemented</p> <p>The Force will establish thresholds to identify where TOIL balances have exceeded 'normal' amounts. Any excessive TOIL balances will be investigated to ensure that they have been authorised correctly, and that arrangements are in place to offset proportions of TOIL through time, rather than balances being converted to payment. The Force will consider whether the TOIL conversion for amounts of 30 hours plus is appropriate. Guidance will be provided within the overtime policy on TOIL accumulation over an extended period of time. The policy will also detail recommended periods between submission and approval by first line supervisors.</p> <p>Priority: Low</p>
RSM: Operation Sandy	<p>Status: Implemented</p> <p>The Force will reiterate the expected normal working patterns for officers. This will include rest days required for working extended periods. This information will be highlighted within the policy, including drawing officer's attention to the excessive overtime audits that are used to identify these types of working patterns. The Force will seek to transition away from over reliance for overtime on the textburst system; moving to a controlled and planned model.</p> <p>Priority: Low</p>

RSM: Human Resources – Wellbeing	<p>Status: Implemented</p> <p>The Wellbeing Department will work with the People Project Manager to ensure that wellbeing is captured and recorded as part of the new induction process with sufficient records maintained</p> <p>Priority: Medium</p>
RSM: Human Resources – Wellbeing	<p>Status: Implemented</p> <p>The Wellbeing Department will liaise with the Organisational Development Coordinator to make sure wellbeing is given enough importance and promoted in Performance and Development Review communications.</p> <p>Priority: Low</p>
RSM: Human Resources – Wellbeing	<p>Status: Implemented</p> <p>The Wellbeing Department will liaise with the TRiM Coordinators to ensure that effective working relationships are established, and appropriate administration protocols are put in place. The TRiM monitoring spreadsheet will be updated to include predefined values to ensure consistent recording of data to facilitate standard reporting and ensure TRiM assessments are appropriately tracked. The TRiM monitoring spreadsheet will be reconciled to ensure all outstanding TRiM assessments date are recorded. The Force will develop KPIs for TRiM. KPIs will be reported to the People and Wellbeing Board on at least a quarterly basis to ensure that the TRiM programme is efficient and functioning effectively.</p> <p>Priority: Medium</p>
RSM: Human Resources – Wellbeing	<p>Status: Implemented</p> <p>Management will consider the findings of the wellbeing questionnaire when developing the People Strategy and Wellbeing Action Plan.</p> <p>Priority: Low</p>
RSM: Purchases and Credit Cards	<p>Status: Implemented</p> <p>Section G of the organisations' Financial Regulations and Standing Orders (Delegated Limits) will be revised to ensure that the section on delegated authorities makes specific reference to authority limits by role across the organisations over commitments and payments to suppliers.</p> <p>Priority: Low</p>

RSM: Purchases and Credit Cards	<p>Status: Implemented</p> <p>A process should be introduced to ensure that a formal review of the supplier listing is conducted and documented on at least an annual basis.</p> <p>Priority: Low</p>
RSM: Seized Cash Spot Check	<p>Status: Implemented</p> <p>The Force will look to reinstate the Property User Group meetings to ensure the Central Cash Team have a mechanism to report issues and escalate concerns in relation to seized cash. Once reinstated, the request for additional training will be escalated to the Property User Group.</p> <p>Priority: Medium</p>
RSM: Seized Cash Spot Check	<p>Status: Implemented</p> <p>The Risk and Insurance Manager will contact American International Group to update the insurance policy to increase the value of cash insured in transit to reflect current processes.</p> <p>Priority: Medium</p>
RSM: HMCIFRS – Recommendations Tracker	<p>Status: Implemented</p> <p>a. We will include a column to record a required or aspirational target for closure.</p> <p>b. We will include on the internal tracker an indicator for internal assessment (RAG) regardless of the status on the HMCIFRS Monitoring Portal.</p> <p>Priority: Medium</p>
RSM: HMCIFRS – Recommendations Tracker	<p>Status: Implemented</p> <p>As part of the ongoing action, we will ensure an update against each cause of concern / AFI / recommendation is received and the tracker updated accordingly with the date of review.</p> <p>Priority: Medium</p>
RSM: Payroll	<p>Status: Implemented</p>

The payroll exception reporting process will be reiterated to ensure that a 'positive assurance' statement is recorded on the relevant checklist in the event that no exceptions are reported each period for each payroll (i.e. a nil return on an exception report).

Priority: **Low**

APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

Objectives 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 manage the following area.

Objective of the area under review

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

Scope of the review

The focus of this review is to provide assurance that recommendations / management actions previously reported have been fully implemented. We will consider actions that have been closed since the previous internal audit follow up review which was undertaken in March 2021.

The following limitations apply to the scope of our work:

- The review will only cover audit recommendations / management actions previously made, and we will not review the whole control framework. Therefore, we will not provide assurance on the entire risk and control framework.
- We will ascertain the status of recommendations / management actions through discussion with management and review of the recommendation tracking.
- Where the indication is that recommendations / management actions have been implemented, we will undertake limited testing to confirm this.
- Where testing has been undertaken, our samples will be selected over the period since actions were implemented or controls enhanced.
- Our work does not provide any guarantee or absolute assurance against material and/or other errors, loss or fraud.

Debrief held	2 September 2021 (Additional evidence received on 6 September 2021)	Internal audit Contacts	Dan Harris, Head of Internal Audit Angela Ward, Senior Manager Philip Church, Client Manager Mike Gibson, Assistant Manager Oliver Gascoigne, Auditor
Draft report issued	17 September 2021		
Revised Draft report issued	20 September 2021		
Responses received	20 September 2021		
Final report issued	20 September 2021	Client sponsor	Chief Finance Officer – Chief Constable HMIC Liaison Officer
		Distribution	Chief Finance Officer – Chief Constable HMIC Liaison Officer

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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 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.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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