

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

## Internal Audit Progress Report

**30 March 2023**

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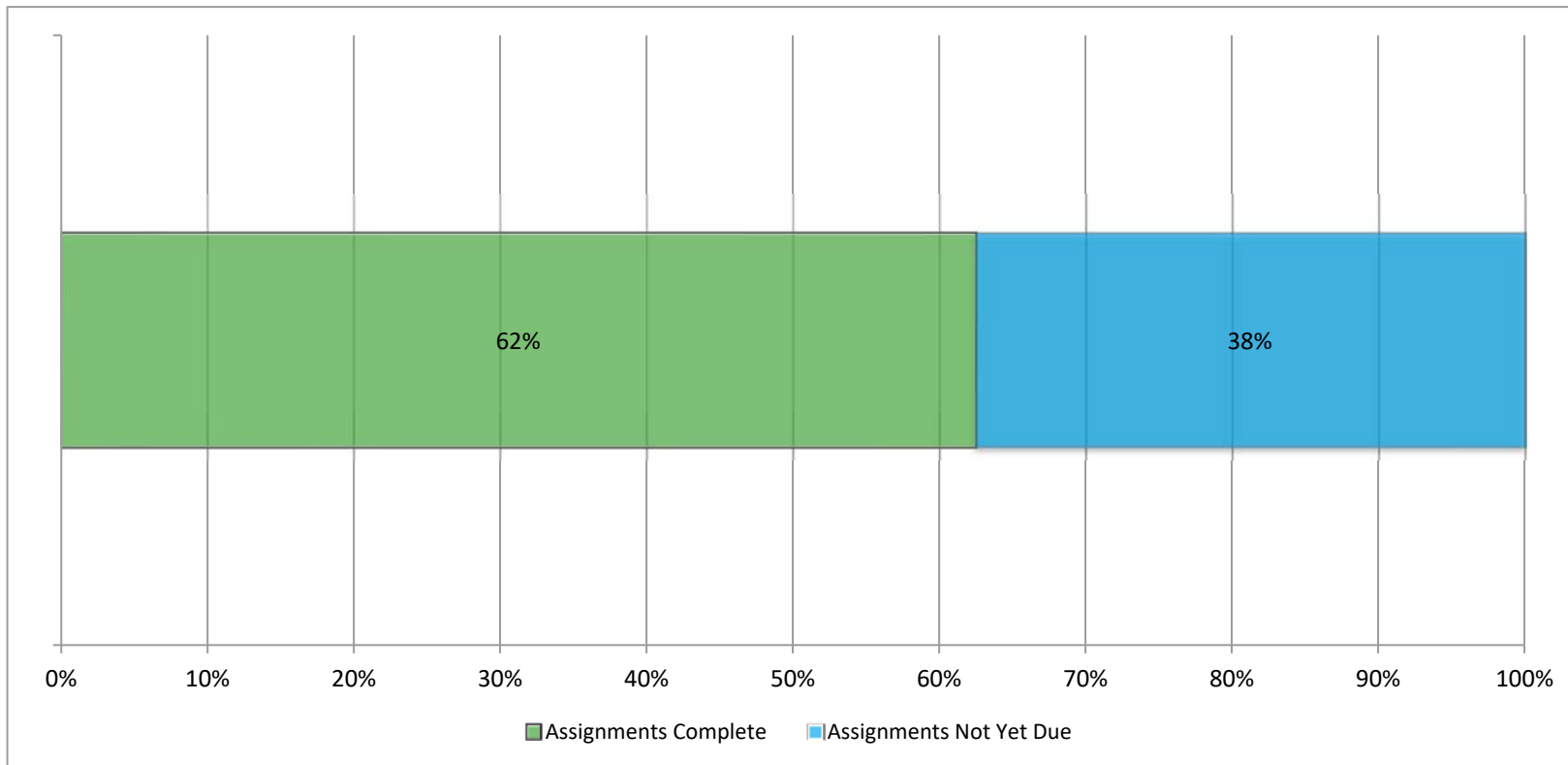
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# 1 Introduction

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

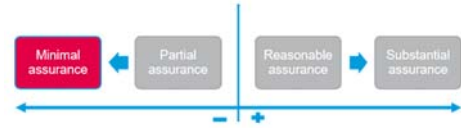
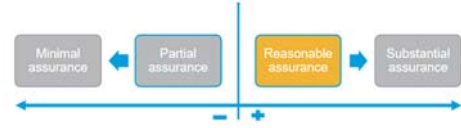
The graphic below provides a summary update on progress against this plan.



## 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
Commissioning	Minimal Assurance	2	4	4
 <p>A horizontal scale with four boxes: Minimal assurance (red), Partial assurance (grey), Reasonable assurance (grey), and Substantial assurance (grey). Arrows point from Partial to Minimal and from Reasonable to Substantial. A vertical line is between Partial and Reasonable. Below the boxes, a double-headed arrow spans the width, with a minus sign under the left half and a plus sign under the right half.</p>				
Human Resources: Suspension and Restrictive Duties	Reasonable Assurance	4	3	0
 <p>A horizontal scale with four boxes: Minimal assurance (grey), Partial assurance (grey), Reasonable assurance (yellow), and Substantial assurance (grey). Arrows point from Partial to Minimal and from Reasonable to Substantial. A vertical line is between Partial and Reasonable. Below the boxes, a double-headed arrow spans the width, with a minus sign under the left half and a plus sign under the right half.</p>				
Follow Up of Previous Internal Audit Management Actions: Visit 2	Good Progress	0	2	0

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

Assignment	Status	Target Joint Audit Committee
De-collaboration: CDSOU	Fieldwork complete	June 2023
Criminal Disclosure	<b>Planning document issued and approved</b> Fieldwork schedule to take place week commencing 20 March 2023	June 2023
Seized Exhibits	<b>Planning document issued and approved</b> Fieldwork schedule to take place week commencing 24 April 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 opinions.

We have issued 10 final reports to date in 2022/23. Any negative opinions will impact our year end opinions but may not result in overall qualifications. To date we have issued three negative opinions (two minimal and one partial assurance opinions) relating to final reports, and all of these will impact our Head of Internal audit opinions but will not in isolation result in a qualified year end opinions at this stage. We will keep the CFOs informed of our remaining audits and any further negative opinions that may impact the year end Head of Internal Audit 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  (Report to JAC in September)	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  (Reported to JAC in September)	<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"> <li>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.</li> <li>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.</li> </ul>

3	Bail Management <b>(Report to JAC in December)</b>	On 26 September 2022, RSM met with the Chief Finance Officer – Commissioner and the Chief Finance Officer – Chief Constable to discuss the audit priorities for the remainder of the year. It was agreed that Bail Management would be removed from the internal audit programme for 2022/23. Bail management will be discussed as part of the planning for the 2023/24 internal audit programme.
4	Delivery timescales <b>(Reported to JAC in December)</b>	<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 review:</p> <ul style="list-style-type: none"> <li>Vulnerable People. This review was due to commence week commencing 14 November 2022 and has been rescheduled for week commencing 20 February 2023 at the request of management.</li> </ul>
5	HMICFRS Recommendation Tracking Vulnerable People (Missing from Home) HR Training	<p>Management has requested the following reviews to be deferred / remove from the internal audit programme:</p> <ul style="list-style-type: none"> <li>HMICFRS: Recommendation Tracking. Due to the changes on reporting of closed action to the HMICFRS, the Force have requested this review is deferred to the 2023/24 programme to allow for revising internal audit process to be embedded.</li> <li>Vulnerable People (Missing from Home). The Force commissioned a separate review from a peer force on this area.</li> <li>HR Training. The Force are currently going through an external review and implemented an improvement plan for training, as such the Force have requested this review is deferred to the 2023/24 programme to allow for revising internal audit process to be embedded.</li> </ul> <p>Discussions are on-going with management to reallocate the audit days.</p>
6	Seized Exhibits	<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 review:</p> <ul style="list-style-type: none"> <li>Seized Exhibits. This review was due to commence week commencing 26 September 2022 and was rescheduled for week commencing 6 March 2023. This was reported to JAC. Management have requested this review to be rescheduled to week commencing 24 April.</li> </ul>




## Appendix C: Key performance indicators (KPIs)



Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	7 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
Vetting	Partial Assurance	2	2	1
				
Firearms Licensing	Reasonable Assurance	2	2	0
				
Cyber Security Review	Reasonable Assurance	0	1	1
				

Assignment	Opinion issued	Actions agreed		
		L	M	H
Follow Up of Previous Internal Audit Management Actions: Visit 1	Good Progress	2	1	0
Health and Safety	Minimial Assurance	1	3	5
 <p>A horizontal scale with four boxes: Minimal assurance (red), Partial assurance (grey), Reasonable assurance (grey), and Substantial assurance (grey). Arrows point from Partial to Minimal and from Reasonable to Substantial. A vertical line is between Partial and Reasonable, with a '-' sign to the left and a '+' sign to the right. A double-headed arrow spans the entire scale.</p>				
Key Financial Controls	Substantial Assurance	1	0	0
 <p>A horizontal scale with four boxes: Minimal assurance (grey), Partial assurance (grey), Reasonable assurance (grey), and Substantial assurance (green). Arrows point from Partial to Minimal and from Reasonable to Substantial. A vertical line is between Partial and Reasonable, with a '-' sign to the left and a '+' sign to the right. A double-headed arrow spans the entire scale.</p>				
GDPR	Advisory Review	2	2	1

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# Emergency Services News Briefing

March 2023



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In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on the latest reports from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and the latest updates from the government.

## Police

### An inspection into how well the police and other agencies use digital forensics in their investigations

HMICFRS has published a report following an examination on how effective the police are at providing digital forensics, capturing evidence from a range of different digital devices, from smartphones to computers. The findings revealed that some forces were overwhelmed and did not have a clear understanding of what digital forensics are. This led to huge delays in examining devices, which had a knock-on effect on both victims' wellbeing and chances of a successful prosecution. There was also no clear and coherent national plan for improvement.

HMICFRS has made nine recommendations to help policing improve. These include:

- appointing a national digital forensics policing lead to oversee a programme of improvement;
- a Home Office review into digital forensics budget and future funding;
- a governance and oversight framework should be developed to better understand the local demand for digital forensic services; and
- the National Police Chiefs' Council lead for digital forensics, the Home Office and relevant support services should provide guidance to all forces on the use of cloud-based storage and computing power.

[Read more](#)



#### Questions for committee's consideration

- Do you know how your force is responding to digital forensics?

### Police requests for third party material

The Home Office has published its response following its consultation on police requests for personal data from third parties, such as the NHS or local authorities, when investigating crimes. The response to the consultation, which includes a commitment to introduce new legislation on the way the police can request access to personal data from third parties, will better protect people's data by ensuring the police and other parties only request this information where this is absolutely necessary and proportionate. Respondents to the consultation were supportive of the government's plans for new legislation, including a duty to inform people about what type of information is being requested, why, and how it will be used. These duties will be further clarified in a code of practice to aid the police in fulfilling their duties.

[Read more](#)

## Review of police dismissals launched

To ensure that the police officer dismissal process is effective at removing those who are not fit to serve the public, the Home Office has launched a review which will examine the “effectiveness of the disciplinary system so the public can be confident it is fair but efficient at removing officers who fall short of the high standards expected of them.” The review, which will conclude within approximately four months, will also make sure that forces are able to effectively use regulations that allow “probationary officers who do not meet the required standard to be let go, and look at whether the current three-tier performance system is effective in being able to dismiss officers who fail to perform the duties expected of their rank and role.”

The National Police Chiefs’ Council has also confirmed that it will ask all police forces to check their officers and staff against national police databases. This will help identify anyone who has slipped through the net before vetting standards were toughened and ensure those who are unfit to serve can be rooted out. The Home Secretary has asked the College of Policing to strengthen the statutory code of practice for police vetting, making the obligations all forces must legally follow stricter and clearer. This will make a raft of guidance a legal requirement for all police forces. The Home Secretary has also launched an internal review into police dismissals to make sure the system is effective at removing officers who fall short of the standards expected of them.

[Read more](#)

## Policing to receive up to £287m funding boost next year

The Home Office has announced a further £287m to the 2023/24 funding package to help victims feel safe and deliver more visible policing. The rise will take total funding for policing up to £17.2bn and mean police and crime commissioners (PCCs) across the 43 police forces in England and Wales will receive a nominal increase of up to £523m from government grants and precept income to focus on getting the basics right, such as driving down anti-social behaviour and neighbourhood crime.

[Read more](#)



### Questions for committee's consideration

- Have the benefits been realised by your Force / PCC for the additional funding?

## Safer Streets Fund is building confidence in the police

The Home Office has released their findings from the evaluation of the first round of Safer Streets funding. So far, £120m has been awarded enabling PCCs to invest in local initiatives alongside partners to improve community safety and prevent crime. The evaluation shows the positive impact of investing in initiatives to improve local environments, and how this makes people feel safer and more engaged in their communities.

[Read more](#)



### Questions for committee's consideration

- How are ACs gaining assurance over performance/dismissal processes?
- Do you know how many dismissals and the nature of these?
- What independent assurance are you getting over these areas (performance/vetting etc)?

## Government supports a new public sexual harassment offence

Suella Braverman, Home Secretary, has announced support for a Private Member's Bill to make public sexual harassment an offence. The Bill will enable harsher sentences for perpetrators. The [consultation](#) showed the need for a specific offence to make the laws surrounding public harassment clearer to both the public and the police. The new legislation supports the government's commitment to tackling violence against women and girls. It also follows previous action to help tackle these crimes in public spaces.

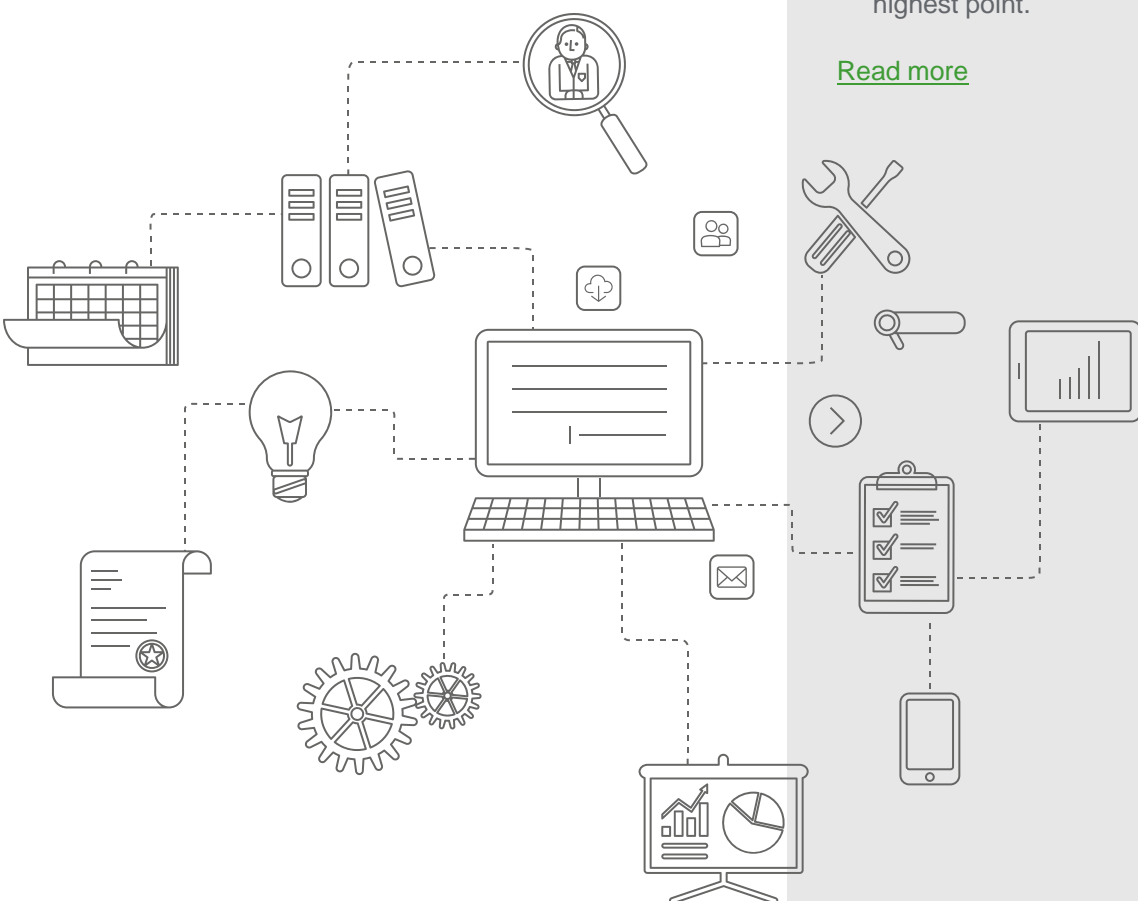
[Read more](#)

## Police Officer Uplift, quarterly update to December 2022

The Home Office has published its quarterly update on the progress made with the recruitment of an additional 20,000 police officers in England and Wales. Key statistics include:

- there are more than 16,700 additional police officers in England and Wales since April 2020;
- an additional 1,420 officers have joined police forces across England and Wales in the past three months, as the government continues its drive to recruit 20,000 additional police officers by March 2023;
- the government has met 84% of its target and is well on the way to recruiting 20,000 new officers by March; and
- there are also now 51,107 female officers in 43 police forces in England and Wales, which is also at its highest point.

[Read more](#)







# Fire

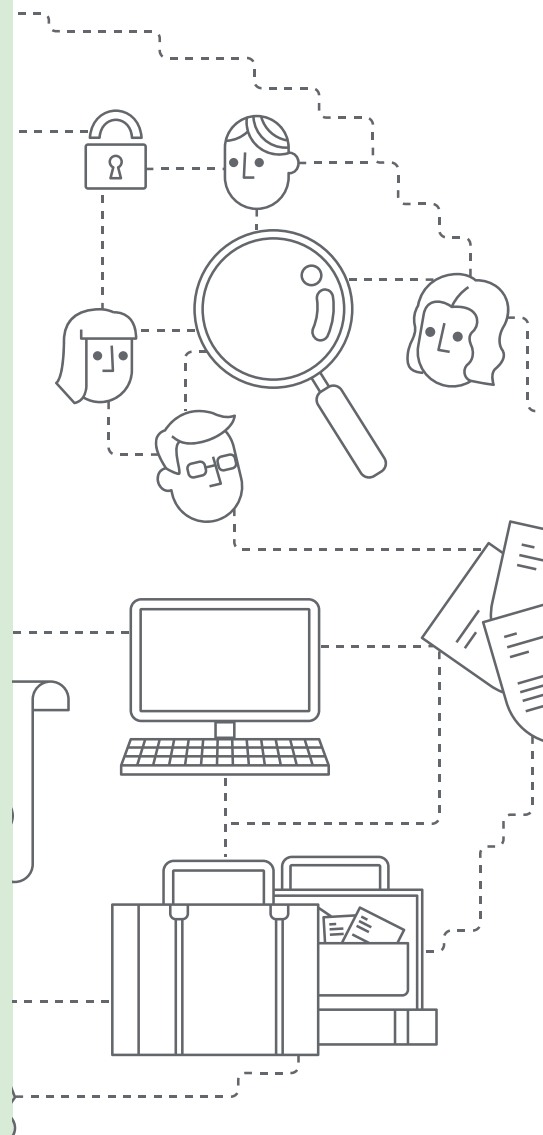
## State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022

HMICFRS has published its State of Fire and Rescue 2022. Between February 2021 and August 2022, HMICFRS carried out its second full cycle of all 44 fire and rescue service (FRS) inspections in England. His Majesty's Chief Inspectorate of Fire and Rescue Services, found that:

- in its third tranche of inspections, grades have worsened in six out of 16 services;
- a key concern in the first tranche of inspections was “fire protection”, albeit there has since been a positive shift in the way services prioritise this area;
- “fire prevention” was an area that needed significant improvements with almost half of services needing to improve to keep their communities safe;
- 14 of 44 services could do more to improve how they respond to routine incidents;
- health and safety and wellbeing of staff continue to be a strength for almost all services;
- 23 services (21 “requires improvement” and two “inadequate”) were not able to demonstrate that they are appropriately allocating resources to manage risks;
- there are still aspects of bullying, harassment and discrimination within services and some services have not taken enough steps to “promote and improve equality, diversity and inclusion (EDI)”. HMICFRS will increase the scrutiny of this area in future inspections;
- only two of the inspectorate’s previous six recommendations for reform of the fire service have been implemented, which the Inspectorate described as extremely disappointing; and
- the Home Office, the Local Government Association, the National Fire Chiefs Council and trade unions should work together to consider reforming structures for negotiating pay, terms and conditions, which would reduce the risk of industrial action. The Home Office consulted on this recommendation in the White Paper on fire reform. HMICFRS are awaiting the results of this consultation which is expected in March 2023 and include detailed plans on how this recommendation will be implemented.

HMICFRS has changed their inspection gradings, moving from four gradings to five gradings. HMICFRS will also be changing its approach to tranches of inspection and will publish service reports as soon as they are ready instead of in tranches.

[Read more](#)



## Fire and rescue services inspection programme and framework

HMICFRS has published the FRSs inspection programme and framework for all 44 FRSs in England, commencing January 2023. In its inspections, HMICFRS focus on the operational service the FRS provides to the public. HMICFRS carry out a rounded assessment of every FRS and cover its effectiveness and efficiency and how it looks after its people. The following areas are also assessed:

- the “operational service provided to the public (including prevention, protection and response)”;
- the efficiency of the service (how well the service provides value for money and collaborates with other emergency services); and
- how well the service looks after its people (how well it “promotes its values and culture, trains its staff and ensures they have the necessary skills, ensures fairness and diversity for the workforce, and develops leadership and service capability”).

[Read more](#)



### Questions for committee's consideration

- Do you know when your assessment will be and what preparation is ongoing for your assessment?

## Fire Safety (England) Regulations 2022

The Fire Safety (England) Regulations 2022 are now law and form part of a package of risk mitigating fire safety measures that the government is delivering following the Grenfell Tower fire to keep the public safe.

The Fire Safety (England) Regulations 2022, which implement the majority of the Grenfell Tower Inquiry recommendations has come into force. These are new requirements for “responsible persons” of mid and high-rise blocks of flats to provide information to FRSs to assist them with operational planning and provide additional safety measures. In all multi-occupied residential buildings, residents should now be provided with fire safety instructions and information on fire doors.

[Read more](#)



### Questions for committee's consideration

- What actions have been taken following the inquiry?
- What are the impacts on resource following the legislation coming into force?
- What assurance can be provided over your mid and high-rise blocks of flats?

## Firefighters far more likely to die from cancer and heart attacks than public

Research carried out by the University of Central Lancashire and commissioned by the Fire Brigades Union, has found that firefighters have a mortality rate for all cancers 1.6 times higher than other people, with researchers suggesting that excess cancer mortality is likely linked to different kinds of exposures and fire toxins. It also revealed firefighters are dying from heart attacks at five times the rate of the general public and suffering from strokes at almost three times the average rate.

The study concludes that “health monitoring for firefighters; reducing their exposures from contaminants at their workplace; and financial and medical support for those already affected are urgently needed.”

[Read more](#)



### Questions for committee's consideration

- How are you management and/or ACs getting assurance over health monitoring of your firefighters?

## The Fire Standards Board opens consultations on two Standards

The Fire Standards Board has outlined the next two Fire Standards, the proposed contents for which have now been shared with FRSs and all stakeholders for consultation. Forming part of the suite of Fire Standards relating to service delivery, the Fire Control Fire Standard is now open for consultation, as is the Fire Standard for Communications, Engagement and Consultation.

The [Fire Standard on Fire Control](#) has been developed with input from the National Fire Chiefs Council's (NFCC) Fire Control team, the NFCC lead for fire control, the Mobilising Officers Group and also with input from fire control specialists across a range of FRSs. To achieve this Fire Standard:

- FRSs will need to include “fire control managers in its community risk management planning”;
- fire control employees will need to be provided with effective systems and arrangements; and
- mental and physical health and wellbeing support should be easily accessible and widely promoted to its fire control employees.

The [Communications, Engagement and Consultation Fire Standard](#) has been developed with input from FirePro UK, the NFCC communications teams and communication and collaboration specialists from a wide range of FRSs. To achieve this Fire Standard:

- FRSs will need to have a strategic approach to communication, engagement and consultation;
- FRSs will need to have “resilient and out of hours arrangement to handle out of hours enquiries and manage communications during crises and emergencies, in line with the requirements of the Emergency Preparedness and Resilience Fire Standard”; and
- communications planning frameworks should be consistent for communications and campaign work.

Both consultations have now closed and all consultation responses will be considered. Following this, the Fire Standard will undergo a quality assurance process before the final Fire Standard is proposed to the Fire Standards Board for approval.

[Read more](#)



# Police and Fire

## RSM's Local Government VAT webinar

9 March 2023, 10am – 11am

We are pleased to announce our next VAT and tax webinar for local authorities and emergency services is taking place on Thursday 9 March 2023.

Our webinars aim to help officers gain up-to-date and bite-size insights on VAT and tax issues affecting their organisations.

This webinar will be an excellent opportunity for you to hear and raise questions on sector related VAT issues within a trusted forum. As well as hearing about technical updates, our sector specialists will be on hand to provide feedback on recent developments.

In our session, topical sector updates will include:

- recent case law and legislative changes affecting the sector;
- HMRC VAT policy changes including sector activity;
- VAT saving opportunities; and
- questions and answers.

To register for the webinar, please [click here](#).



## Did you join RSM and Chartered Institute of Public Finance and Accountancy (CIPFA) for Transfer of Undertakings (Protection of Employment) (TUPE) in Tenders

28 February 2023, 12:30pm - 1:15pm

On 28 February we held a joint webinar with CIPFA to help you get assurance that your internal arrangements are in order.

TUPE often raises tricky and complex complications in public tenders or when insourcing services. Failure to fully comply not only prejudices the success of the procurement process but can also lead to employment tribunals which can result in additional costs and damaged reputations.



# References



An inspection into how well the police and other agencies use digital forensics in their investigations



State of Fire and Rescue: The Annual Assessment of Fire and Rescue Services in England 2022



Police requests for third party material



Fire and rescue services inspection programme and framework



Review of police dismissals launched



Fire Safety (England) Regulations 2022



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Communications, Engagement and Consultation Fire Standard



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Police Officer Uplift, quarterly update to December 2022



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