



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

Internal Audit Progress Report

29 June 2023

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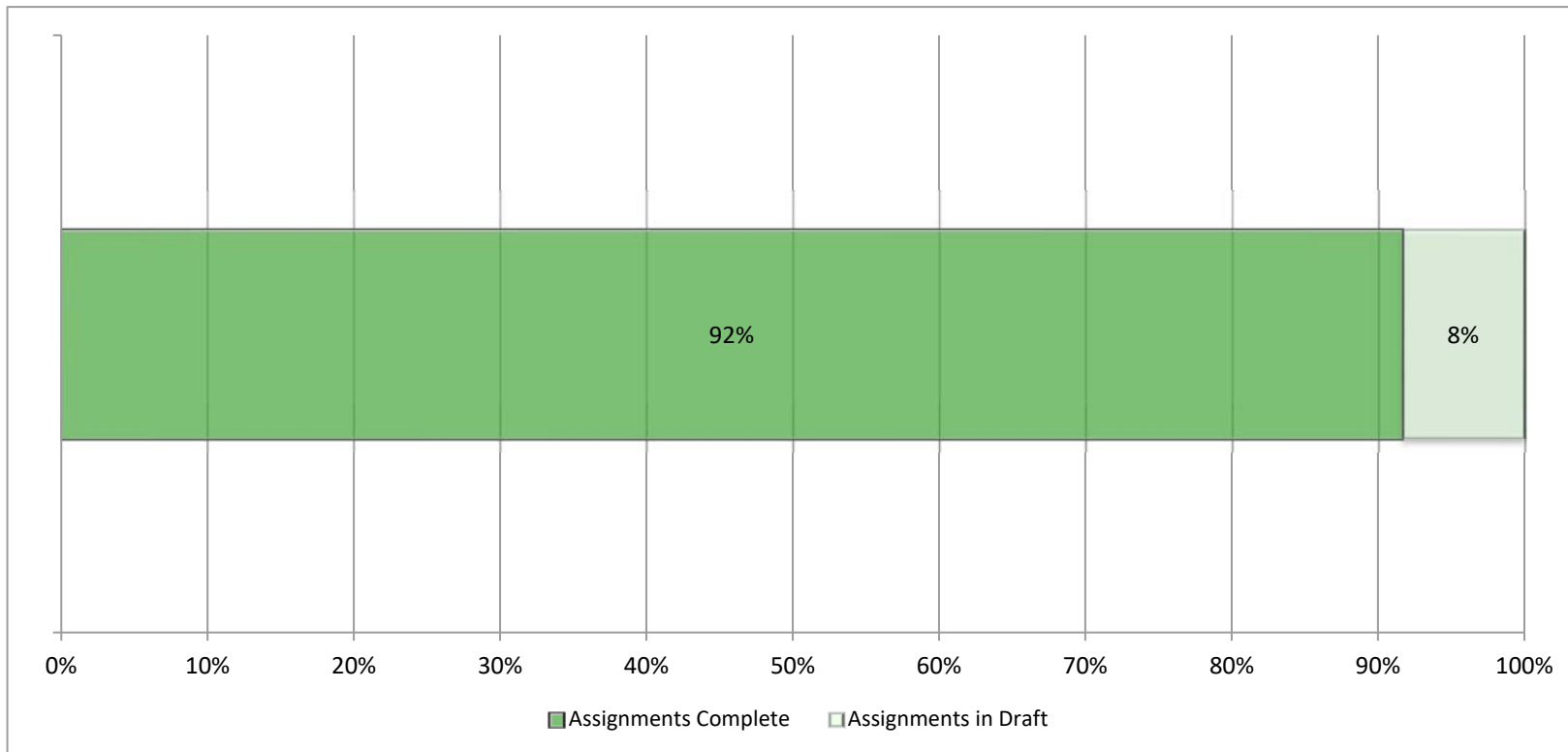
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1 Introduction

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
De-collaboration: Cleveland and Durham Special Operations Unit (CDSOU) <u>Objective:</u> To provide assurance on the governance arrangements in place within the Cleveland Police Special Operations Unit (CPSOU) since the de-collaboration with Durham Police to ensure the capabilities of the unit are maintained.	Substantial Assurance	3	0	0



A horizontal scale diagram representing levels of assurance. It consists of four boxes: 'Minimal assurance' (grey), 'Partial assurance' (grey), 'Reasonable assurance' (grey), and 'Substantial assurance' (green). Arrows point from 'Minimal' to 'Partial' and from 'Reasonable' to 'Substantial'. A vertical line is positioned between 'Partial' and 'Reasonable'. Below the boxes, a double-headed arrow spans the entire width, with a minus sign (-) on the left and a plus sign (+) on the right.



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

Assignment	Status	Target Joint Audit Committee
Criminal Disclosure	Draft report issued	September 2023

Appendix B: Progress against the internal audit plan 2023/24

Assignment	Status	Target Joint Audit Committee
Overtime	Fieldwork complete	September 2023
Seized Exhibits: Firearms and Bladed Articles	Planning document issued Fieldwork scheduled to take place week commencing 19 June 2023	September 2023
HR: Training	Planning document issued Fieldwork scheduled to take place week commencing 26 June 2023	September 2023
Sickness Absence	Planning document issued Fieldwork scheduled to take place week commencing 17 July 2023	September 2023
Police and Crime Plan	Fieldwork scheduled to take place week commencing 7 August 2023	September 2023
Follow Up of Previous Internal Audit Management Actions: Visit 1	Fieldwork scheduled to take place week commencing 14 August 2023	September 2023
Vetting	Fieldwork scheduled to take place week commencing 4 September 2023	December 2023
HMICFRS: Recommendation Tracking	Fieldwork scheduled to take place week commencing 18 September 2023	December 2023
Health and Safety	Fieldwork scheduled to take place week commencing 2 October 2023	December 2023
Victims' Code	Fieldwork scheduled to take place week commencing 23 October 2023	March 2024
Data Quality	Fieldwork scheduled to take place week commencing 13 November 2023	March 2024



Assignment	Status	Target Joint Audit Committee
Ethical Standards	Fieldwork scheduled to take place week commencing 8 January 2024	March 2024
Performance and Capability Management	Fieldwork scheduled to take place week commencing 8 January 2024	March 2024
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled to take place week commencing 22 January 2024	March 2024
Complaints	Fieldwork scheduled to take place week commencing 12 February 2024	June 2024
ICT: Vulnerability and Incident Response	Fieldwork scheduled to take place week commencing 12 February 2024	June 2024

Appendix C: 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.

Our annual report and opinions are on the agenda today and will be presented as a separate item.

Changes to the audit plan

Detailed below are the changes to the audit plan:




Note	Auditable area	Reason for change
1	Seized Exhibits	<p>The audit plan which was approved by JAC on 30 June included proposed timings for audit delivery.</p> <p>Management requested that the seized exhibits review is postponed and included within the 2023/24 internal audit plan.</p>

Appendix D: Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	7 working 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 working 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 E: 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
Key Financial Controls	Substantial Assurance	1	0	0
GDPR	Advisory Review	2	2	1



Assignment	Opinion issued	Actions agreed		
		L	M	H
Commissioning	Minimal Assurance	2	4	4
Human Resources: Suspension and Restrictive Duties	Reasonable Assurance	4	3	0
Follow Up of Previous Internal Audit Management Actions: Visit 2	Good Progress	0	2	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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