

## THE CHIEF CONSTABLE FOR CLEVELAND

### Overtime

Internal Audit Report: 1.23/24

FINAL

24 July 2023

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

# 1. EXECUTIVE SUMMARY

## Why we completed this audit

We have undertaken a review of the Force's overtime arrangements to provide assurance on the process in place to manage the use of overtime to ensure overtime claims are reviewed and approved in line with the Police Regulations. The Police Regulations govern the Force's approach to managing overtime and to support the implementation of the Police Regulations, the Force has established its own Police Officer Overtime Policy, which is approved by the Executive Management Board. As per the Police Officer Overtime Policy, claimants are responsible for recording and managing their own overtime and request approval from an inspector or equivalent. To record, manage and approve overtime, the Force utilises a Duty Management System (DMS), which is a system used by other forces across the country. To ensure compliance with the Police Regulations, the rules in DMS are configured to comply with the Police Regulations and ensure overtime claims are appropriately requested, authorised, and paid.

As part of our audit, we have considered police officer overtime that is planned, casual, a recall to duty and rostered rest day overtime and undertaken testing that considers compliance with the Force's Police Officer Overtime Policy and the Police Regulations.

## Conclusion

The overtime controls tested as part of the review are working effectively in some areas to ensure compliance with the Police Regulations. Our testing of 20 overtime payments and five overtime payments related to recall to duty has identified that whilst all payments were made correctly based on information input into the system, there were areas of non-compliance with the Force's Police Officer Overtime Policy. As a result, we have agreed **one medium** and **six low** priority management actions. The medium priority management action relates to the Force's Police Officer Overtime Policy and resulting compliance, which states overtime is authorised by an inspector or equivalent; however, DMS rules allow for overtime to be authorised by a sergeant instead of an inspector and our testing identified sergeant approval.

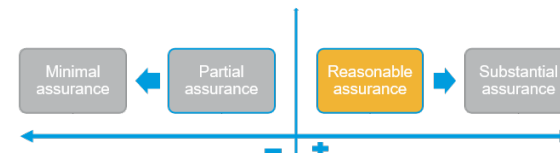
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### Internal audit opinion:

Taking account of the issues identified, the Chief Constable of Cleveland can take **reasonable assurance** that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified area.

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## Key findings

We identified the following finding that has resulted in one medium priority management action being agreed:



The Force's Police Officer Overtime Policy states that overtime will be authorised by an inspector or equivalent; however, our testing of the rules built in the DMS confirmed sergeants are granted permissions on the DMS to authorise overtime claims. It was noted that sergeants work closely with police officers and are therefore aware of the overtime worked to inform the overtime approvals. Furthermore, our testing of 20 overtime payments and five instances of recall to duty confirmed in 11 cases the overtime was authorised for payment by a sergeant as allowed by DMS and in the remaining 14 cases the overtime was authorised for payment by an inspector as per the Police Officer Overtime Policy.

Where the rules in DMS for approval are inconsistent with the Force's internal policy, there is a risk that police officer overtime is not authorised in line with the Police Officer Overtime Policy and invalid overtime claims could be approved. **(Medium)**

For details of the remaining **six low** priority actions, please see section two of this report.

Our audit review identified that the following controls are suitably designed, consistently applied, and are operating effectively:



We undertook a walkthrough of the DMS system with the System Administrator and confirmed the Police Regulations have been built within the system as configuration rules to ensure overtime is appropriately requested, recorded, and paid.



The Force uses a text messaging system called Textburst which is utilised by the Force in high demand periods to send out a mass text message to Police Officers across the Force. Discussions with the Temporary Sergeant of the Resource Management Unit (RMU) confirmed that the Force has two different ways of operating the Textburst system: one method is whereby the message contains a link and directs the police officer to the DMS or alternatively the message contains a telephone number for the RMU, the police officer can contact RMU to schedule the overtime on the Police Officer's behalf via the DMS. Overtime is then scheduled the same way as officers would normally through the DMS; police officers would need to raise the request for authorisation from their supervisor and once overtime is completed, submit the claim form for authorisation and payment.



Overtime claim is submitted to the Finance Business Partners to discuss budget monitoring on a monthly basis, which includes overtime spend against the budget. We reviewed the Crime and Justice Command's Expenditure report for December 2022, January 2023 and April 2023 and confirmed that the Finance Business Partner had updated and provided commentary to the analysis to confirm the annual budget against the year-to-date expenditure; this included overtime spend against the budget for the Crime and Justice Command.



The Head of Finance, Accounting and Payroll confirmed that police officers receive guidance from their supervisors as part of induction and on the job as opposed to formal training on how to use DMS to submit overtime claims. Our review confirmed the Book-On and Book-Off for Employee guidance and Book-On and Book-Off for Supervisor guidance documents are both available to officers via the Force's intranet. Our review of the guidance documents highlighted that the guidance did not detail the process for submitting an overtime claim related to multiple recall to duty worked in one day. Following our debrief meeting on 19 June 2023, the System Administrator updated the Book-On and Book-Off for Employee guidance to include detail on submitting a claim for multiple recalls to duty. Our review of the updated Book-On and Book-Off for Employee guidance confirmed this. For this reason, no further management action was raised in relation to this.

## 2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Area: Overtime				
<b>Control</b>	The Force has in place a Police Officer Overtime Policy which is approved by the Executive Management Board and is made available to staff via the internal intranet.		<b>Assessment:</b>	
			<b>Design</b>	✓
			<b>Compliance</b>	×
<b>Findings / Implications</b>	<p>We obtained a copy of the Police Officer Overtime Policy which was approved on 9 March 2021 by the Executive Management Board and obtained an extract of approval from the Executive Management Board meeting minutes to confirm approval. The Force's review cycle of the Police Officer Overtime Policy is every three years meaning the policy is next due for review in February 2024. Through discussions with the Head of Finance, Accounting and Payroll we confirmed that the Police Regulations govern the Force's approach to managing overtime. The internal Police Officer Overtime Policy is used to support the Force's internal overtime processes in line with the Police Regulations.</p> <p>Our review of the Police Officer Overtime Policy confirmed that it details the responsibility of management, claimants, and inspectors in relation to recording and authorisation of overtime. The policy also details what the Force should consider when planning overtime such as resource movement and managing workloads. The Police Officer Overtime Policy is stored on the SharePoint intranet for officers to access. We obtained a screenshot of the document library within SharePoint which confirmed this.</p> <p>The Police Officer Overtime Policy also states that overtime 'in principle should be a temporary solution to address a specific priority or task. It should be time-limited and should be robustly monitored and managed'. The Police Officer Overtime Policy details the process for managing the use of overtime.</p> <p>It was noted that the Police Officer Overtime Policy states that overtime will be authorised by an inspector or equivalent; however, our testing of the rules built in the DMS confirmed sergeants are granted permissions on the DMS to authorise overtime claims. It was noted that sergeants work closely with police officers and are therefore aware of the overtime worked to inform the overtime approvals. However, as identified by our testing later in our report, the DMS allows sergeants to authorise police officer overtime payments which is not in line with the Force's Police Officer Overtime Policy. Where the rules in DMS for approval are inconsistent with the Force's internal policy, there is a risk that police officer overtime is not authorised in line with the Police Officer Overtime Policy.</p>			
<b>Management Action 1</b>	The Force will review the Police Officer Overtime Policy and the rules built in DMS for approval of overtime to ensure this is in line with the policy.	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		HR Policy Advisor	31 December 2023	Medium

## Area: Overtime

Control	The Force operates in line with the Police Regulations February 2023.	Assessment:	
	As outlined in the Police Officer Overtime Policy, all officers must book on and book off daily using the DMS. Police officers are required to record the date notified of overtime worked, the overtime date and time and whether overtime is forced (if the police officer is notified of the overtime less than 15 days in advance) or voluntary (if 15 or more days' notice is received). The 15 days' notice is applicable to officers working overtime on rest days.	Design	✓
		Compliance	×
	For overtime entitled, the Force adheres to the following internal processes:		
	<ul style="list-style-type: none"><li>Planned overtime for specific events or bank holidays is scheduled on the DMS at least six weeks in advance of the proposed date. Bank holidays are booked on the system a year in advance, or when notified. Individuals can book on planned overtime through the RMU.</li><li>Bank holidays are paid double time, and any other planned overtime for specific projects are paid time and a half.</li><li>Casual overtime is booked when an individual is working 30 minutes or more over their rostered working day. This is paid at a time and a third.</li><li>Rostered rest day overtime is paid at a time and a half.</li></ul>		
Findings / Implications	We took a sample of 20 overtime payments to confirm that a claim was submitted, authorised, and paid in line with the Police Regulations entitlement. For our sample, we noted seven cases related to overtime worked on rostered rest days, five cases related to planned overtime, which included three cases of planned overtime on a bank holiday, and eight cases of casual overtime.		
	Through sample testing of 20 overtime payments, we confirmed the following:		
	<ul style="list-style-type: none"><li>In 20 cases, the reason code and reason worked enabled us to match the case to an incident or an ongoing project which required overtime.</li><li>In 18 cases, we confirmed the hours submitted and claimed reconciled to the roster and were paid at the correct rate as per the circumstances of the overtime and in line with the Police Regulations. In the remaining two cases we identified the below discrepancies:<ul style="list-style-type: none"><li>In the first case the individual was on a rostered rest day and overtime was scheduled with 15 days' notice which should require they are paid at the rate of 1.5 (time and a half), whereas they have been paid 1.33 (time and a third). We have confirmed with the supervisor that this has been incorrectly paid, and they are requesting this to be rectified on the individual's next pay.</li><li>The second case was a bank holiday which are manually planned into the DMS, the individual who had booked the overtime had overridden the categorisation of 'planned' within the system to 'casual' which has resulted in the individual losing 30 minutes'</li></ul></li></ul>		

## Area: Overtime

worth of pay at double time. We have confirmed with the individual's supervisor that this was also incorrectly recorded within the system and therefore they have made the necessary requests to correct the individual's pay.

Following our debrief meeting on 19 June 2023, the System Administrator confirmed that the errors made on the overtime claim submissions paid as identified by our testing have been rectified on the payroll system; we obtain screenshots from the payroll system to demonstrate this.

We noted the Police Officer Overtime Policy states that 'individual's supervisors are responsible for checking and ensuring that the overtime submission is correct and in line with the Police Regulations'. Where overtime claims are not thoroughly checked and accurately submitted, the Force risks non-compliance with their own internal Police Overtime Policy in addition to the Police Regulations. There is also a risk where overtime claim submissions are not thoroughly checked for accuracy that the claimant is not paid the correct amount for the overtime worked as identified in the two cases through our testing.

<b>Management Action 2</b>	The Force will reiterate to police officers and authorisers of overtime the responsibilities of authorisers to ensure they check that all overtime submissions are correct and in line with Police Regulations.	<b>Responsible Owner:</b> Inspector (RMU)	<b>Date:</b> 31 August 2023	<b>Priority:</b> <b>Low</b>
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## Area: Overtime

<b>Control</b>	<p>Recall to duty is categorised as an officer finishing for the day and requested to return to an activity incident or the office to complete a task. This is paid at time and a half. The DMS does not allow for multiple recall to duty instances to be recorded for one given day.</p> <p>For multiple recalls to duty, the Oracle System Administration Team receives an email from the police officer to submit a claim for a further recall to duty containing approval from the supervisor. The further recall(s) to duty is processed manually either by the Payroll Team if the claim is within the payroll reporting period or by the Oracle System Administration Team if the claim is received after the payroll reporting period.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>Multiple instances of recall to duty overtime are not processed within the DMS as the rules built in DMS allow only one recall to duty to be recorded per day. For this reason, instances of multiple recalls to duty cannot be added to DMS, instead the System Administrator confirmed that the Oracle System Administration Team will receive an email from the police officer to submit a claim for a further recall to duty which will contain approval from the supervisor. The first overtime shift or recall to duty worked will be recorded on DMS and the further recall to duty is processed manually either by the Payroll Team if the claim is within the payroll reporting period or by the Oracle System Administration Team if the claim is received after the payroll reporting period. For example, if a claim for a recall to duty relating to January 2023 is received in February 2023, then this will be actioned by the Oracle System Administration Team; however, if the claim was submitted in January 2023, then the overtime would be actioned on the payroll system by the Payroll Team.</p> <p>Where the overtime claim is processed by the Payroll Team, the Oracle System Administration Team completes a manual overtime adjustment form and submits this to the Payroll Team for actioning. As overtime relating to multiple recall to duty instances is not recorded on DMS, we tested a sample of five emails received by the System Administrator containing a claim for a further recall to duty.</p> <p>Our testing of five instances of further recall to duty confirmed the following:</p> <ul style="list-style-type: none"> <li>• In all five cases, we reviewed the email from the claimant requesting overtime due to a further recall to duty, which included a reason code which in all cases related to 'Tactical Advisory'.</li> <li>• In four cases, we reviewed the payroll system and confirmed the overtime payment for the further recall to duty had been added accurately.</li> <li>• In the remaining case, we identified that the System Administrator had added the further recall to duty to DMS instead of actioning this on the payroll system. This was because the claimant had not submitted the first recall to duty worked on DMS, instead an email was sent to the Oracle System Administration Team informing them of the times worked and the multiple recall to duty. The claimant's supervisor later submitted the first shift on DMS, which led to the further recall to duty recorded on DMS by the System Administrator being overridden. As a result, the claimant was paid for the first shift; however, they were not paid for the further recall to duty. Following our debrief meeting on 19 June 2023, the System Administrator confirmed that the errors made on the overtime claim submissions paid as identified by our testing have been rectified on the payroll system; we obtain screenshots from the payroll system to demonstrate this.</li> </ul>	

## Area: Overtime

Where the Oracle System Administration Team and claimants are not adhering to the process for recording overtime relating to multiple recall to duty, there is a risk claims are not actioned correctly, leading to claimants not being paid or not being the correct amount for overtime worked. It was also noted that overtime relating to multiple recall to duty is requested by claimants via email as opposed to being recorded and authorised on DMS therefore leading to reduced mechanism for the Oracle Administration Team to identify overtime requested which has not been processed for payment.

<b>Management Action 3</b>	The Oracle System Administrator Team will ensure multiple recalls to duty are processed manually on the payroll system.	<b>Responsible Owner:</b> System Administrator	<b>Date:</b> 31 August 2023	<b>Priority:</b> <b>Low</b>
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## Area: Overtime

Control	As outlined in the Police Officer Overtime Policy, police officers must record a narrative reason for the overtime.	Assessment:		
	The narrative is documented within the DMS system to confirm the reason why overtime was required which can be tracked back to an incident or pre-planned overtime work reference.	Design	✓	
		Compliance	×	
Findings / Implications	As part of the sample testing, we have considered 20 overtime payments which were claimed and paid by the Force and five instances of recall to duty claimed. Our testing identified the following:			
	<ul style="list-style-type: none"><li>• In 21 cases, there was sufficient narrative within the DMS claim form or email (for recall to duty cases) to confirm the individual's hours of work and the reason why they were required to complete overtime. We completed a walkthrough of the sample and confirmed that we could drill into the background detail to confirm if this overtime was pre-planned or in relation to an incident which incurred additional hours to be worked on top of the individual's normal working hours.</li><li>• In two cases, there was no narrative provided on the claims form within the DMS system, therefore we could not confirm the specific reason for the overtime claim. However, the overtime reason codes were entered which confirm they were claimed in relation to incident 1140 that day which meant the officer had to remain at work over their normal working hours and 845 where the officer was conducting an interview as part of an ongoing case.</li><li>• In two cases relating to recall to duty, we confirmed the email received by the Oracle System Administration Team to request overtime due to a recall to duty to be paid did not include narrative on the overtime worked. In both cases a reason code was entered which meant the officer was recalled duty to provide tactical advice.</li></ul> <p>We noted that the Police Officer Overtime Policy states that inspectors should ensure that the overtime code and narrative is included on the claim submission before authorisation and that the claim has been submitted in accordance with Police Regulations and the Code of Ethics. The Police Officer Overtime Policy also states it is the claimant's responsibility to include a narrative for the reason for the overtime on overtime claim submissions.</p> <p>Although we acknowledge the Police Regulations make no requirement to include a narrative for overtime, there is a risk of non-compliance with the Police Officer Overtime Policy if the narrative is not entered within the claims form. This could result in overtime claims that are authorised; however, supervisors have not been provided with narrative to ensure overtime requested is legitimate and correct. It is noted that supervisors should reject overtime claim submissions where sufficient narrative is not provided.</p>			
Management Action 4	The Force will reiterate to police officers and authorisers of overtime the importance of fully completing an overtime claim submission on DMS including recording a narrative for the overtime worked. This includes not authorising overtime claims where the claim submission does not record the narrative for the overtime worked, as required by the Police Officer Overtime Policy.	Responsible Owner: Inspector (RMU)	Date: 31 August 2023	Priority: Low

## Area: Overtime

<b>Control</b>	<p>Rules built in DMS ensure authority to approve police officer overtime is delegated in line with the Police Officer Overtime Policy.</p> <p>Overtime claim submissions are submitted by the claimant within three months from the overtime date and approved in a timely manner.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>As part of our sample testing, we have considered the approval process for the overtime payments. Through a walkthrough of DMS with the System Administrator we confirmed that police officer overtime can be authorised by a sergeant or above. Review of the Police Officer Overtime Policy highlighted that the police officer overtime should be authorised by an inspector, meaning there is an inconsistency between the delegated authority set in DMS and the delegated authority detailed in the Police Officer Overtime Policy for which we have agreed management action one to address.</p> <p>Our testing of 20 overtime payments and five instances of a multiple recall to duty confirmed the following:</p> <ul style="list-style-type: none"> <li>• In 11 cases the overtime was authorised for payment by a sergeant as allowed by DMS.</li> <li>• In the remaining 14 cases the overtime was authorised for payment by an inspector as per the Police Officer Overtime Policy.</li> </ul> <p>Where DMS allows sergeants to authorise police officer overtime payment there is a risk police officer overtime is not authorised in line with the Police Officer Overtime Policy. See management action one.</p> <p>We also reviewed our sample of 20 overtime payments made and a sample of five multiple recall to duty claims to confirm whether the claim was submitted by the claimant within three months of the overtime worked in line with the Police Officer Overtime Policy and approved in a timely manner for payment:</p> <ul style="list-style-type: none"> <li>• In all 25 cases the claim for overtime was submitted within three months as per the Police Regulations.</li> <li>• The Police Officer Overtime Policy does not assign a timeframe for authorisers to approve overtime claims by. Our review of the 25 overtime claims confirmed on average the claims were approved three days after the claim submission date, meaning claims were approved in a timely manner.</li> </ul> <p>The scope of this audit included using data analytics to confirm the authorisation of employee overtime payments, including testing of overtime claim submissions, relevant management approval and timeliness of submissions and authorisation. Through discussions with the System Administrator and the Head of Finance, Accounting and Payroll, we confirmed that DMS does not have functionality to generate a report which outlines the date of overtime claim submission and claim approval. It was noted that the payroll system takes an export from DMS once a month to identify overtime claims that have been authorised for payments and ensure that these are then paid, meaning any overtime claim not authorised on DMS would not be paid. For these reasons we undertook full population testing of claims submitted but not authorised.</p>	

## Area: Overtime

Due to the limited reporting functionality of DMS as noted above, we reviewed a report dated 9 June 2022 to 9 June 2023 from DMS which outlined the overtime date, and whether a claim had been submitted for approval and subsequently authorised. Our review of the report confirmed the following:

- The report contained 33,137 overtime claims created on DMS.
- 24 of 33,137 overtime claims created on DMS had been submitted; however, not approved on DMS.
- We tested a sample of 10 of the 24 overtime claims submitted and not authorised. The overtime was worked between 13 May 2022 and 14 December 2022 and had been submitted between 13 June 2022 and 5 January 2023. Our testing of the 10 cases confirmed that the claimant had submitted a claim for overtime; however, had not assigned this claim to an authoriser. As a result, the overtime claim has not been submitted to an authoriser and therefore has not been paid. Our review of the Police Officer Overtime Policy confirmed that it states the claimant should ensure that they record the name of the authorising supervisor. Our review of DMS also confirmed that police officers have visibility of outstanding claims that have been submitted but not authorised. Where claimants do not comply with the Force's Police Officer Overtime Policy, there is a risk that overtime is not authorised and therefore not paid. However, it was noted that DMS is a self-service system, and it is the responsibility of police officers to correctly claim overtime.
- As there were a further 14 of the 24 cases where a claim submission has been submitted but not authorised, we recommend that the Force reviews the remaining 14 cases to identify any cases where the claim has been submitted correctly but not approved by the authoriser. Where this is identified, the Force will ensure this is flagged to the authoriser to ensure the claim is reviewed and actioned. The System Administrator confirmed that they have reviewed the 14 further cases and in all cases the claim submission was submitted; however, the claimant had not selected an authoriser. For this reason, the claim submission has not been authorised and therefore not paid.

<b>Management Action 5</b>	The Force will reiterate to police officers and authorisers of overtime the requirement to select the appropriate authoriser for approving overtime claims.	<b>Responsible Owner:</b> Inspector (RMU)	<b>Date:</b> 31 August 2023	<b>Priority:</b> <b>Low</b>
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## Area: Overtime

<b>Control</b>	<p>The RMU allocates planned overtime to police officers. As part of this process, RMU will ensure police officers are not scheduled to work seven consecutive days.</p> <p>Overtime hours worked by each police officer is reported at the monthly Management Team meetings held with each command and attended by the Chief Inspector, Superintendent and Chief Superintendent. The report provided at the monthly Management Team meeting flags police officers working over 32 hours of overtime over a four-week period.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ✓</p> <p><b>Compliance</b> ×</p>
<b>Findings / Implications</b>	<p>Discussions with the System Administrator and Sergeant from RMU confirmed that the RMU allocate planned overtime to police officers and check to confirm that police officers are not scheduled to work seven consecutive days. Where the allocation of planned overtime would mean the police officer works seven consecutive days, then this overtime is not allocated to the police officer and instead is allocated to another police officer.</p> <p>The Force has a Power BI dashboard which is available to senior officers including the Chief Inspector, Superintendent and Chief Superintendent. Our review of the dashboard confirmed it reports on the number of police officers working over 32 hours overtime over a four-week period. The dashboard allows the Chief Inspector, Superintendent and Chief Superintendent to drill down to commands, teams, and individual police officers.</p> <p>We reviewed management information packs provided to the Management Team meeting for the Local Police Unit in August, October, and December 2022. Our review confirmed that the management information packs in August and December 2022 included a report of police officers working overtime over 32 hours over a four-week period. It was noted that the report of overtime worked is informed by the Power BI dashboard. The management information pack provided for the October 2022 meeting did not include the report of police officer working 32 hours and over a four-week period; however, the Senior HR Business Partner highlighted that the Power BI dashboard may have been reviewed in this instance as opposed to an extract being included in the management information pack. The Senior HR Business Partner did highlight that each command can request specific information to be reported at the Management Team meeting and not all commands request a report of police officers who have worked over 32 hours overtime over a four-week period. Discussions with the Senior HR Business Partner confirmed that the Business Partner Team is currently working to standardise the management information packs provided at the Management Team meetings across the commands. The Senior HR Business Partner confirmed that although it is likely that the management information packs will include the report of police officer who have worked over 32 hours overtime over a four-week period, this is yet to be confirmed.</p> <p>The Senior HR Business Partner highlighted that there was a restructure in the commands on 1 April 2023 which has meant the Force is in the process of reallocating police officers on the Oracle system to the correct command as per the restructure. As the Force is in the process of updating Oracle, the management information packs provided to commands at the monthly Management Team meetings have not included the report on overtime since 1 April 2023. Despite the overtime report not being included, all senior officers do have access to the Power BI dashboards to review police officers working over 32 hours overtime.</p>	

## Area: Overtime

Where the Management Team do not consistently receive the overtime report which details police officer who have worked over 32 hours overtime over a period of four weeks, there is a risk that the Chief Inspector, Superintendent and Chief Superintendent are not well informed, and action is not instigated to ensure the wellbeing of police officers.

<b>Management Action 6</b>	Once police officers have been assigned to the correct command on Oracle, as per the restructure, the Force will ensure police officers who have worked over 32 hours over a four-week period are reported at each monthly Management Team meeting across the commands.	<b>Responsible Owner:</b> Senior HR Business Partner	<b>Date:</b> 31 December 2023	<b>Priority:</b> <b>Low</b>
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## Area: Overtime

<b>Control</b>	Monthly reports on overtime are presented to the People Wellbeing and Delivery Assurance Group to identify the number of hours claimed by officers and identify welfare actions were necessary.	<b>Assessment:</b>  <b>Design</b> ✓  <b>Compliance</b> ×
<b>Findings / Implications</b>	<p>We requested and obtained three months' worth of overtime reporting presented to the People Wellbeing and Delivery Assurance Group for August, October, and December 2022.</p> <p>In August 2022 there were 13,313 hours of overtime claimed, which is a 45% increase from August 2021. The 13,313 hours claimed were for 765 officers, averaging 17.4 hours each. The Force has further analysed the highest overtime claims on average per team. We noted these are: intelligence (34.8), Cleveland Police Special Operations Unit (CPSOU) (32.8), Stockton Central Neighbourhood Policing Team (NPT) (23.8), Incident Response Team (IRT) Stockton C Relief (23.4), and the Control Room (22.7).</p> <p>In October 2022 there were 12,477 hours of overtime claimed which is a 55% increase from last year's figures. The 12,477 hours were claimed across 722 officers, giving an average of 17.3 hours each. The team with the highest average overtime claimed were Intelligence (41), Stockton Central (31), and Middlesbrough North NPT (27).</p> <p>In December 2022 there were 14,235 hours of overtime claimed, which was across 730 officers averaging 19.5 hours each. The teams with the highest average overtime were Intelligence (36), and CPSOU (26).</p> <p>Additionally, the Force has analysed the wellbeing factors considered as part of the increase in overtime hours claimed year on year.</p> <p>Through discussions with the Performance Analyst, we noted that the overtime figures were previously reported to the People Wellbeing and Delivery Assurance Group as a key performance indicator and included on the standing agenda. The Force discusses sensitive and confidential information regarding those with high claims of overtime to consider welfare actions. The Force has provided the figures reported and the overall wellbeing areas considered but refrained from providing the meeting minutes due to their confidential nature.</p> <p>The Senior Performance Analyst confirmed that the Force is currently in a period of transition with developing a revised performance framework and a new governance arrangement which was implemented 1 April 2023. Performance indicators including overtime figures were reported to the People and Wellbeing Delivery and Assurance Group up until December 2022 but will need to be reconsidered as part of the restructure. Where overtime information is not reported through to the relevant governance arrangements, there is a risk that issues and themes on overtime are not identified across the Force and actions are not taken, where necessary.</p>	
<b>Management Action 7</b>	The Force will ensure overtime is reported through the Force's governance structure and appropriate actions are put in place where appropriate.	<b>Responsible Owner:</b> Head of Performance, Quality and Review  <b>Date:</b> 31 December 2023  <b>Priority:</b> <b>Low</b>

## APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings	
Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*		Non Compliance with controls*		Agreed management actions		
					Low	Medium	High
Overtime	0	(11)	7	(11)	6	1	0
<b>Total</b>					<b>6</b>	<b>1</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

Our work has been completed in line with the scope and limitations provided separately to this report.

<b>Debrief held</b>	19 June 2023
<b>Draft report issued</b>	27 June 2023
<b>Revised Draft report issued</b>	21 July 2023
<b>Responses received</b>	24 July 2023

<b>Final report issued</b>	24 July 2023
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<b>Client sponsor Distribution</b>	Director People and Development Director People and Development Inspector, Resource Management Unit Head of Finance, Accounting and Payroll

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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.

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

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