



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

Internal Audit Progress Report

28 September 2023

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

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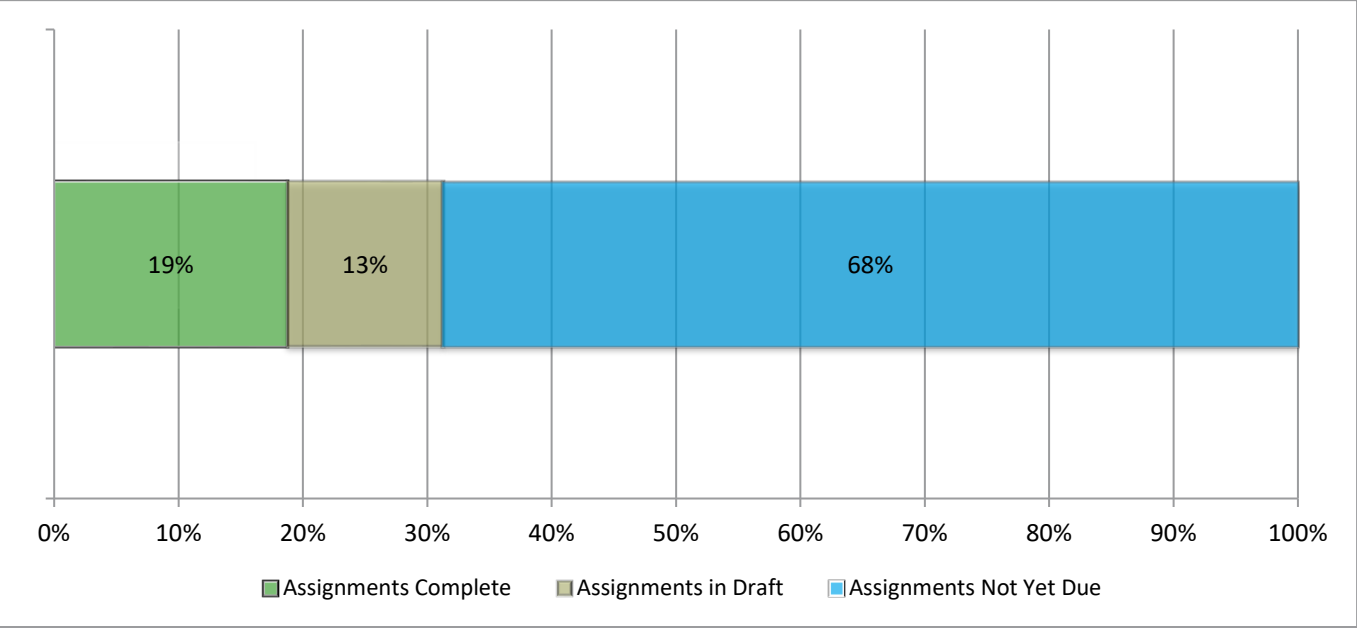


1 Introduction

The internal audit plan for 2023/24 was approved by the Joint Audit Committee at the 30 March 2023 meeting. We will work closely with management to deliver an internal audit programme which remains flexible and ‘agile’ to ensure it meets your needs.

This report provides an update on progress against that plan and summarises the results of our work to date. We have completed all audits included within the internal audit plan 2022/23, with the final report being presented to this committee meeting (see section 2 – Criminal Disclosure report).

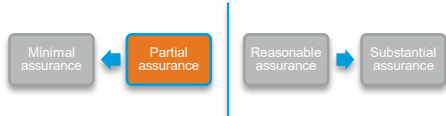
The graphic below provides a summary update of the progress against the 2023/24 plan, and further detail on progress for the year to date is included at Appendix A.



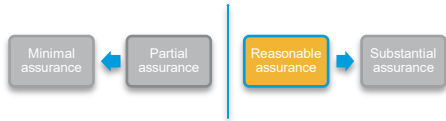
2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>2022/23 INTERNAL AUDIT PLAN</u>				
<u>Criminal Disclosure (as part of the internal audit plan 2022/23) – Official Sensitive</u>	Partial Assurance	0	0	2
<u>Objective:</u> The disclosure process is a statutory duty under the Criminal Procedures and Investigations Act and its code of practice. The objective of the review is to ensure that the Force has disclosed the relevant information relating to crimes.				
				



Assignment	Opinion issued	Actions agreed		
		L	M	H
2023/24 INTERNAL AUDIT PLAN				
Overtime	Reasonable Assurance	6	1	0
<u>Objective:</u> To provide assurance on the arrangements in place to manage the use of overtime to ensure overtime claims are reviewed and approved in line with the Police Regulations.				
				
Sickness Absence	Reasonable Assurance	1	2	0
<u>Objective:</u> Our review will consider the application of the Force's sickness absence policy and communication with the payroll function to ensure pay is reduced accordingly in accordance with the length of absence.				
<u>Risk:</u> Sickness Absence – Risk Reference 1439				
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable progress	2	2	0
<u>Objective:</u> To provide assurance on action taken to address actions previously agreed by management.				

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

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Joint Audit Committee	Actual Joint Audit Committee
		L	M	H		
HR: Training	Draft report issued	-	-	-	December 2023	-
Police and Crime Plan	Draft report issued	-	-	-	December 2023	-
Vetting	Planning document issued Fieldwork scheduled for week commencing 11 September 2023	-	-	-	December 2023	-
HMICFRS: Recommendation Tracking	Planning document issued Fieldwork scheduled for week commencing 18 September 2023	-	-	-	December 2023	-
Health and Safety	Planning document issued Fieldwork scheduled for week commencing 2 October 2023	-	-	-	December 2023	-
Seized and Found Property	Planning document issued Fieldwork scheduled for week commencing 16 October 2023	-	-	-	September 2023 (See changes to the audit plan under Appendix B)	December 2023



Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Joint Audit Committee	Actual Joint Audit Committee
		L	M	H		
Victims' Code	Planning document issued Fieldwork scheduled for 23 October 2023	-	-	-	March 2024	-
Data Quality	Fieldwork scheduled for 13 November 2023	-	-	-	March 2024	-
Ethical Standards	Fieldwork scheduled for week commencing 8 January 2024	-	-	-	March 2024	-
Performance and Capability Management	Fieldwork scheduled for week commencing 8 January 2024	-	-	-	March 2024	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled for week commencing 22 January 2024	-	-	-	March 2024	-
Complaints	Fieldwork scheduled for 29 January 2024	-	-	-	June 2024	-
ICT: Vulnerability and Incident Response	Fieldwork scheduled for week commencing 13 February 2024	-	-	-	June 2024	-

Appendix B: Other matters

Changes to the audit plan

We will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances. Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Seized and Found Property	<p>At the request of management, the review was deferred from the 2022/23 internal audit plan and instead included as part of the 2023/24.</p> <p>The review was originally scheduled for week commencing 19 June 2023, with the target of being presented at the September 2023 Independent Audit Committee meeting. Management requested that the review be moved to a later date and is now scheduled for week commencing 16 October 2023, and will therefore be presented at the December 2023 meeting.</p>

Head of Internal Audit Opinion 2023/24

The Joint Audit Committee should note that the assurance given in our audit assignments are included within our Annual Assurance report. The Joint Audit Committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in qualified / negative annual opinions.

We have issued three final reports to date, all of which have resulted in positive assurance opinions.

Appendix C: Key performance indicators (KPIs)

Delivery	Quality			Quality	
	Target	Actual		Target	Actual
Draft reports issued within 10 working days of debrief meeting	10 working 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 working 3 days of management response	3 working 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	-



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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 UK 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 UK 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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