

Audit Completion Certificate issued to the Police and Crime Commissioner for Cleveland and Group for the year ended 31 March 2021

In our auditor's report dated 14 December 2021 we explained that the audit could not be formally concluded until we had completed the work necessary to issue our assurance statement in respect of the Group's Whole of Government Accounts consolidation pack and the work necessary to satisfy ourselves that the Police and Crime Commissioner had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

This work has now been completed.

No matters have come to our attention since 14 December 2021 that would have a material impact on the financial statements on which we gave our unqualified opinion.

The Police and Crime Commissioner's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Police and Crime Commissioner has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in April 2021, we have identified the following significant weakness in the Police and Crime Commissioner's arrangements for the year ended 31 March 2021:

| Significant weakness in arrangements | Recommendation |
|---|---|
| In 2019 HMICFRS assessed the Force as "inadequate" and since the inspection has highlighted that the pace of change needs to increase, and more work is required to address the outstanding areas for improvement and embed new arrangements. In our view, HMICFRS' concerns represent a significant weakness in the arrangements of the Police and Crime Commissioner in relation to Financial Sustainability, Governance and Improving Economy, Efficiency and Effectiveness. | <p>We recommend that the Police and Crime Commissioner continues to ensure that robust monitoring and reporting processes are in place, and that challenge, scrutiny and escalation arrangements drive the required improvements to the Force.</p> <p>These arrangements should both sustain the progress made to date and also increase the pace of change in implementing the actions taken by the Chief Constable to address the issues raised by HMICFRS.</p> |

Certificate

We certify that we have completed the audit the Police and Crime Commissioner for Cleveland and Group for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Gavin Barker
Key Audit Partner
For and on behalf of Mazars LLP

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25 September 2023