

THE POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Police and Crime Plan

Internal audit report 5.23/24

Final

2 October 2023

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1. EXECUTIVE SUMMARY

Why we completed this audit

We have undertaken a review of the Office of the Police and Crime Commissioner's (OPCC) processes to review and monitor progress against the Police and Crime Plan. This audit has been undertaken to provide assurance to the Police and Crime Commissioner (PCC) that the controls in place to develop, monitor and review the Police and Crime Plan are working effectively and as intended. As part of this review, we have considered the Police and Crime Plan, supporting documents such as the Annual Report and delivery plan and the governance structures in place to discuss and challenge progress. During the audit, we met with four members of the OPCC to discuss their role and support our findings on the effectiveness of processes to monitor progress of the Police and Crime Plan. These individuals were:

- the Head of Policy, Partnerships and Delivery;
- the Head of Standards, Scrutiny and Accountability;
- the Head of Communications and Engagement; and
- the Policy, Partnerships and Delivery Officer.

The PCC was appointed to the role in May 2021 and following this a Police and Crime Plan was produced setting out their objectives and goals for their period in office covering the period of 2021 to 2024. The Police and Crime Plan has been developed with four key strategic outcomes in mind and is supported by a 10-point plan setting out more in-depth goals for their tenure to support the achievement of the four strategic outcomes. The PCC is supported by the OPCC in developing, monitoring and reviewing the Police and Crime Plan with the Office led by the Chief Executive. The operational monitoring of the Police and Crime Plan is the responsibility of the Head of Policy, Partnerships and Delivery who works with staff within the OPCC to ensure progress is on track and any issues can be appropriately addressed. To support the completion of the Police and Crime Plan, a delivery plan has been established and is aligned to each of the points on the 10-point plan and the four key strategic outcomes and includes specific deliverables to be completed.

The OPCC works closely with Cleveland Police (the Force) to ensure the Police and Crime Plan can be completed and any updates or obstacles can be appropriately identified and challenged. The PCC is also responsible for scrutinising the work and performance of the Force and this is undertaken through monthly scrutiny meetings which are chaired by the PCC and attended by the Chief Constable and any other relevant officers.

The PCC is scrutinised by the Police and Crime Panel, which meets four times per year and consists of local councillors and representatives. Their role is to review and challenge the work completed by the PCC and OPCC and to ensure that appropriate scrutiny of the Force is in place by the PCC. The Police and Crime Panel is also responsible for approving the Annual Report produced by the PCC which sets out the work completed over the year and progress against each key strategic outcome.

Conclusion

We confirmed that a clear governance structure has now been established and consists of a scrutiny and accountability meeting, Delivery Group, Joint Strategic Board and an OPCC Senior Management Team (SMT) group. For the first three groups we confirmed terms of reference are in place but noted these are not yet in place for the SMT group as they have recently undergone a review. We verified that the delivery plan has clear owners and deadlines and aligns to the Police and Crime Plan. However, we did identify that many of the deliverables are not written in a measurable way that allows clear identification of whether they have been completed.

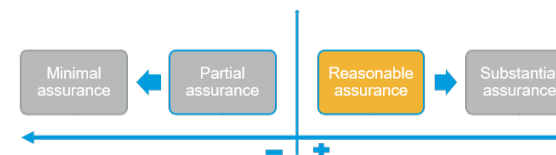
A performance framework was created for the 2022/23 financial year and sets out KPIs that align to each of the four key strategic outcomes; however, we noted that the 2023/24 framework is currently in draft and was not yet in place. Whilst KPIs are included in the performance framework, these are not aligned to the deliverables in the delivery plan despite many of the KPIs being relevant to the deliverables.

As a result of our review, we have agreed **three medium** and **three low** priority management actions. Further details of these actions can be found under section two of this report.

Internal audit opinion:

Taking account of the issues identified, the Police and Crime Commissioner for Cleveland can take **reasonable assurance** that the controls upon which the organisation relies to manage this risk 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 risk.



Key findings

We identified the following areas of improvement resulting in three medium priority management actions:



Measurable deliverables

Deliverables are recorded on the delivery plan and are aligned to one of the 10 points on the 10-point plan put in place to achieve the four strategic outcomes. However, we noted that not all deliverables are written in an easily measurable way and they are often ambiguous or open with no clear way of measuring the point at which the action would be considered as complete. Whilst the Head of Policy, Partnerships and Delivery noted that an approach had been taken to keep deliverables as straightforward as possible, consideration should be given during the development of the delivery plan for the 2024/25 financial year as to whether deliverables should be more clearly worded with a clear end goal or objective in place to allow for easier monitoring and ensure the completion of actions can be clearly evidenced.

There is a risk that if measures are not added, actions could be closed prematurely or left open for longer than needed, or the objectives of the Police and Crime Plan ultimately not achieved. **(Medium)**



Performance of deliverables

In line with the above action relating to measurability of deliverables, we noted that most deliverables do not have any way to measure the performance such as a suite of KPIs. Whilst it was noted that for many deliverables, it may not be possible to measure them given their wording (such as those where the OPCC should support or monitor a process), having a set of KPIs for those deliverables where it is possible allows for easier monitoring and identification of underperformance. The OPCC is currently in the process of developing the performance framework for 2023/24, which contains a suite of KPIs that link to deliverables. Having a clear reference between the two would allow for performance monitoring and allow for the creation of realistic targets to measure progress.

If there are no performance metrics in place for items on the delivery plan, there is a risk that the OPCC may not be able to adequately monitor performance of the action and underperformance could go unnoticed. **(Medium)**



Deliverable target dates

We noted that the end dates for actions within the delivery plan are altered should delays occur in the completion of the actions. Whilst notes are available to track progress, the dates against each action do not clearly outline any slippage which has occurred as the original end date is overwritten with a revised date. To ensure progress is clearly tracked, it is recommended that the original target completion dates are not overwritten, but instead a revised completion date column be added which is updated to reflect any amended target dates.

Where slippage is not clearly identifiable, there is a risk actions may not be achieved in a timely manner, which could impact on the delivery of the overarching Police and Crime Plan. **(Medium)**

For details of the low priority management actions, please see section two of this report.

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



We confirmed a delivery plan is in place setting out how the OPCC will achieve the Police and Crime Plan. Deliverables are assigned one of the 10 points from the Police and Crime Plan with each point aligning to one of the four key strategic outcomes. All deliverables have been assigned an owner, timeframe and an update section is in place to allow for progress to be monitored. We verified the delivery plan has been communicated to the Force and approved verbally by the PCC. Whilst we have recommended that this approval be documented, this proposal was not accepted by the OPCC. We therefore received email evidence that the delivery plan was issued to the PCC following the meeting in which it was approved.



A clear governance structure is in place to monitor the Police and Crime Plan and is comprised of:

- Delivery Group;
- Scrutiny Group;
- Senior Management Team (SMT) meetings; and
- Joint Strategic Board.

We confirmed the Delivery Group is attended by members of the OPCC to track progress against the delivery plan. We observed a Delivery Group meeting as part of this review and confirmed progress against the delivery plan forms the basis of the meeting. The scrutiny meeting is chaired by the PCC and attended by the Chief Constable and other relevant officers. The scrutiny meeting involves the PCC covering separate areas each month and challenging the Force's progress and performance. The SMT meeting is attended by senior staff at the OPCC and focuses on management of the OPCC. The Joint Strategic Board is chaired by the PCC and is a discussion between the OPCC and the Force regarding the effectiveness of policing and any joint decisions.



The Police and Crime Panel is held quarterly and is attended by the PCC to be scrutinised by local councillors on performance of the Police and Crime Plan, the PCC's scrutiny of the Force and the local public's confidence in policing. We confirmed minutes are in place and available on the Redcar and Cleveland Council website. The OPCC provides performance reports each meeting that summarises the work completed as well as progress against the Police and Crime Plan.



Actions are identified and tracked at both the scrutiny meetings and delivery meetings with both groups reviewing these at each meeting. For actions raised during the delivery meetings, we confirmed an action tracker is in place with a deadline and action owner and, of the 61 actions raised, 48 are complete with the remaining 13 either still in progress or with a due date in the future.

For actions raised during the scrutiny meetings, we confirmed a scrutiny tracker is in place and contains all actions required to be completed. As chair of the Scrutiny Group, the PCC is responsible for determining whether the action is closed.



An Annual Report is produced by the OPCC with a summary of performance against the Police and Crime Plan. We confirmed the 2022/23 report has been completed and available on the OPCC website. The report is required to be approved by the Police and Crime Panel which we confirmed through review of minutes and letters sent by the PCC and chair of the panel. We verified that the report contains all requirements identified in the Association of Police and Crime Commissioners guidance, namely that the report covers progress against the Police and Crime Plan, is approved by the Police and Crime Panel and has reference to the Strategic Policing Requirement 2023 and whether the PCC has achieved this.



The Head of Policy, Partnerships and Delivery confirmed that the OPCC is monitoring the Strategic Policing Requirement (SPR) and whether the PCC and the OPCC are adhering to its requirements. We confirmed both the Annual Report and the Police and Crime Plan contain reference to the SPR and whether the PCC is adhering to this.

The Head of Standards, Scrutiny and Accountability (within the OPCC) sits on a national working group that monitors and discusses the SPR and any changes and updates are provided at each Delivery Group meeting.

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.

Risk: Police and Crime Plan (Risk Reference 1485)			
Control	Partially missing control		Assessment:
	The OPCC has a performance framework spreadsheet which is used to track progress against the Police and Crime Plan and the delivery plan.		Design ×
	However, no roles and responsibilities have been assigned to each area.		Compliance -
Findings / Implications	<p>We received a copy of the performance framework for 2022/23 and noted that it has been separated out into four separate sections. We confirmed the four sections match the four outcomes contained in the Police and Crime Plan and is used to monitor performance against each of the four outcomes.</p> <p>Within each of the four sections we confirmed that the framework contains specific performance areas, many of which can be linked directly to points in the 10-point plan within the Police and Crime Plan to achieve the four outcomes. For example, one area within the first section relates to policing resources in Cleveland and has KPIs relating to the number of Police Officers, Police Community Support Officers and Special Constabulary Officers. This links directly with the sixth point in the 10-point plan which is 'more police on our streets'. Similarly, one area within the third section of the performance framework relates to bringing offenders to justice which links directly with the first point in the 10-point plan which is also called 'bringing offenders to justice'.</p> <p>Whilst the performance framework allows the OPCC to monitor performance, we did not note an assigned individual or group that are responsible for managing performance for different areas. Assigning an individual that is responsible for managing performance will allow for greater monitoring and oversight from the OPCC and ensure there is an accountable individual that can highlight underperformance to the PCC. If an assigned individual is not recorded, there is a risk that the data may not be up to date or appropriately scrutinised and underperformance may not be adequately addressed.</p> <p>The framework for 2023/24 is currently in development and is due for completion later in September 2023. The Head of Policy, Partnerships and Delivery noted that a different approach has been taken whereby the framework will be separated into 10 different areas with each corresponding to one of the points from the 10-point plan. This will ensure consistency with the delivery plan which uses the same 10-point plan.</p> <p>We received a copy of the draft framework for 2023/24 and confirmed work has been undertaken on this though there are still some of the 10 points that require information to be added. We confirmed that there are now some areas that relate to the work that the OPCC undertakes or third parties, such as, the Cleveland Divert project and the Appropriate Adults project. We also noted that some KPIs in the performance framework relate to the deliverables contained in the delivery plan.</p>		

Risk: Police and Crime Plan (Risk Reference 1485)

We identified when reviewing the KPIs within the performance framework for 2022/23 that most, if not all, KPIs relate to areas that the Chief Constable of Cleveland is directly responsible for, rather than the staff within the OPCC. The Head of Policy, Partnership and Delivery highlighted that the framework for 2023/24 will include more KPIs that the OPCC has influence over, such as, performance of commissioned services and work undertaken by the OPCC. This will also ensure that there are some performance indicators that align with deliverables on the delivery plan allowing for greater monitoring of the plan itself, and it is recommended that KPIs are agreed for actions delivered by the Chief Constable. Once complete, the performance framework is to be presented to the Police and Crime Panel at their meetings to allow for additional scrutiny.

From discussions with the Head of Standards, Scrutiny and Accountability, it was also explained that the performance framework is used to identify areas for concern that can be discussed during the scrutiny meetings with the PCC and the Chief Constable. In particular, the framework is used to identify the performance theme that the PCC will challenge the Chief Constable on during the quarterly performance section of the scrutiny meetings (the scrutiny meetings are split with three scrutiny topics for three months and then a performance topic for the fourth month). This theme is agreed by the PCC and the Head of Standards, Scrutiny and Accountability and we have verified that potential theme areas have been recorded and reviewed as part of this discussion.

It was noted that the OPCC has begun the process to recruit an Analyst to manage and update the framework to ensure up-to-date information is available each quarter and the data included can be verified for accuracy. Whilst this process has begun, the Head of Policy, Partnerships and Delivery does not anticipate that they will be in post until at least October 2023. As the recruitment process has commenced and the Analyst will be allocated the task of carrying out further in depth analysis of the data included within the performance framework, we have not raised a management action.

Management Action 1	The performance framework for 2023/23 will be completed and made available to staff within the OPCC and relevant individuals within the Force. This will include a list of individuals that are responsible for managing performance for each area or the source of the information and data.	Responsible Owner: Head of Policy, Partnerships and Delivery	Date: 31 December 2023	Priority: Low
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Risk: Police and Crime Plan (Risk Reference 1485)

Control	The delivery plan is updated on a monthly basis and outlines current progress and whether the area is complete. The delivery plan is discussed during the Delivery Group meetings to ensure appropriate monitoring and identify areas that are behind schedule.	Assessment:	
		Design	✓
	Deliverables are written in a format which allows progress to be measured and allows the OPCC to determine whether the deliverable is fully completed. Updates are provided against each deliverable to ensure ongoing monitoring.	Compliance	×
Findings / Implications	The delivery plan is discussed and updated on a monthly basis during the Delivery Group meetings. We observed a Delivery Group meeting and confirmed the delivery plan forms the majority of the two-hour meeting. A new process has been implemented by the Head of Policy, Partnership and Delivery whereby the delivery plan (made up of 10 sections) is split into three - four points discussed during month one, three points during month two and three points during month three. Prior to this, all 10 points were discussed during one two-hour meeting which did not allow for in-depth discussion and challenge.		
	We verified the delivery plan is discussed during the meeting with each owner discussing their deliverable. All owners are members of the OPCC. This meeting allows for discussion and challenge from other attendees to ensure the deliverable has received appropriate scrutiny and monitoring. Where a deliverable has passed its deadline, discussions are held to understand why and what measures can be implemented to reduce further delay and ensure work can be put back on track. Through review of updates included on the delivery plan, we noted numerous instances of delays alongside the work that has or will be undertaken to rectify these issues. As some deliverables rely on third parties, the OPCC is sometimes limited in the work they can do and some delays are outside of the OPCC's control. We also reviewed the delivery meeting action tracker and confirmed that those actions that have been identified during the meeting are recorded, an owner and deadline assigned, an update column added to track progress and a status.		
	We noted that since June 2022, 61 actions have been raised with all having an allocated owner and deadline. We identified that 48 actions have been completed, with the remaining 13 ongoing. For six of the ongoing actions, we confirmed an update has been provided outlining progress on the action. For the remaining seven, we noted all had been raised at the delivery meeting in July 2023 and were to be covered during the next discussion on outstanding actions at the October delivery meeting.		
	We reviewed the delivery plan itself to determine whether deliverables are written in an easily measurable way, though noted that many of the actions are written in an open or ambiguous way with no clear way of measuring whether the action has been completed or not. For instance, two of the actions on the first section of the delivery plan are "monitor Cleveland Police use of civil remedies such as Domestic Violence Protection Orders / Sexual Offences Prevention Orders etc. to support the management of risk" and "support the introduction of the Problem Solving Court in Teesside Crown Court". As can be seen with both examples, the action is to monitor or support the work of a third party and does not set a clear outcome or objective to be achieved. As such, it can be more difficult to determine when the action is complete and could cause disagreement by those responsible for scrutinising completion of the plan, which risks objectives not being fully achieved.		

Risk: Police and Crime Plan (Risk Reference 1485)

During discussions with the Head of Policy, Partnership and Delivery, It was noted that given the volume of actions, limited resources and fluid nature of some of the actions, it would be difficult to set out measures and objectives on how the action will be completed and this could impact the actual delivery of the action. Furthermore, the Head of Policy, Partnership and Delivery noted that an approach was taken to keep delivery plan actions as straightforward as possible, particularly as they may be subject to change throughout the year. As such, setting objectives or measures to evaluate actions could impact the OPCC's ability to respond to changes to actions and deliver them to the standard required. As well as this, it was also noted that many actions are dependent on third parties (such as national policies) outside of the OPCC. Given this, it is not unusual for actions to be delayed or completion set back due to factors outside of the OPCC's control. The delivery plan is required to be approved by the PCC and they therefore have final say on the items and deliverables included. If the PCC would prefer not to have a KPI or measure of completion associated with deliverables, it is ultimately their decision.

Whilst it may be impractical to add these for the current delivery plan, consideration should be given for the delivery plan that is to be developed in 2024 on whether defining a number of distinct measures could allow for easier monitoring and identifying whether an action has been completed. The development of the delivery plan in 2024 aligns with the upcoming election for the PCC and the formation of a new Police and Crime Plan. There is a risk that if measures are not added, actions could be closed prematurely or left open for longer than needed, or the objectives of the Police and Crime Plan ultimately not achieved.

The Head of Policy, Partnership and Delivery noted that the delivery plan is discussed with the PCC on a quarterly basis including any deliverables that are overdue or have been marked complete. The PCC has final say on whether an action has been completed and they have to be satisfied with the work completed before a deliverable can be closed. However, we have not been able to test these meetings as no minutes or action log is retained. There is a risk that if no record of these discussions is retained, the OPCC may not be able to evidence the closing of deliverables.

Management Action 2	As part of the planning process for the next delivery plan and Police and Crime Plan, the OPCC should consider outlining measures and objectives for each deliverable to outline how the action will be achieved.	Responsible Owner: Head of Policy, Partnerships and Delivery	Date: 31 July 2024	Priority: Medium
Management Action 3	An action log or set of minutes should be retained for the meeting between the Head of Policy, Partnership and Delivery and the PCC.	Responsible Owner: Head of Policy, Partnerships and Delivery	Date: 31 October 2023	Priority: Low

Risk: Police and Crime Plan (Risk Reference 1485)

Control	<p>Evidence and performance information for delivery plans is provided to the delivery meeting and discussed to determine whether deliverables are complete.</p> <p>Evidence is held by the Head of Policy, Partnerships and Delivery and reviewed to determine whether deliverables are complete.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
Findings / Implications	<p>The Head of Policy, Partnerships and Delivery confirmed evidence for each action is saved on a central Teams folder. This is accessible to staff within the OPCC to allow them to add documents. It was noted that as part of the validation process, completed actions are discussed during the monthly delivery meetings, with the Head of Policy, Partnerships and Delivery and finally signed off by the OPCC. We selected a sample of 10 completed actions from the delivery plan and requested evidence to determine whether they had been completed. All 10 had been selected from the 2022/23 delivery plan as the delivery plan for 2023/24 does not have any completed actions as it has only been recently approved. We confirmed sufficient evidence was on file for all 10 actions to confirm they had been appropriately completed. In all instances, we confirmed the evidence supplied was relevant to the action and was in line with the updates included on the delivery plan.</p> <p>As part of the scope of the review, it is noted that we will review a sample of performance metrics and trace these back to source documentation. Whilst performance metrics are included on the performance framework, it should be noted that many of these KPIs relate to work conducted by the Force and not the OPCC. The OPCC is moving towards the performance framework containing these KPIs though this is still underway as part of the development of the performance framework 2023/24 which is still in draft. Whilst it may not be possible to measure some deliverables given their wording (such as those actions that involve supporting, considering or monitoring a process), it is the plan that there will be some linked KPIs to help monitor performance. Currently, the data input from the performance framework is taken straight from a presentation made by the Force and, other than confirming the data on the framework has been accurately input from the source documentation, we have not reviewed this data any further.</p> <p>For future delivery plans, the OPCC should consider including a reference number that links the deliverable to a corresponding KPI on the performance framework. This will allow for further oversight and monitoring of progress, allow the OPCC to clearly identify whether there has been an improvement from previous periods and set realistic targets to ensure progress has been made. If there are no performance metrics in place for items on the delivery plan, there is a risk that the OPCC may not be able to adequately monitor performance of the action and underperformance could go unnoticed. However, it was noted during discussions with members of the OPCC including the Head of Policy, Partnerships and Delivery that many of the actions do not allow for clear or relevant KPIs and it could be difficult to develop KPIs that allow for effective monitoring of all actions. In such instances, the PCC should clearly identify these and ensure that updates are continued to be included on the delivery plan.</p> <p>We further noted that the end dates for actions within the delivery plan are altered should delays occur in the completion of the actions. Whilst notes are available to track progress, the dates against each action do not clearly outline any slippage which has occurred as the original end date is overwritten with a revised date. To ensure progress is clearly tracked, it is recommended that the original target completion dates are not overwritten, but instead a revised completion date column be added which is updated to reflect any amended target dates.</p>	

Risk: Police and Crime Plan (Risk Reference 1485)

Where slippage is not clearly identifiable, there is a risk actions may not be achieved in a timely manner, which could impact on the delivery of the overarching Police and Crime Plan.

Management Action 4	<p>As part of the planning process for the next delivery plan and Police and Crime Plan, the OPCC will ensure a reference number is added to deliverables in the delivery plan that corresponds to a performance metric in the performance framework.</p> <p>Where it is not possible to monitor a deliverable, this should be clearly documented and the OPCC should continue to include updates to the action.</p>	Responsible Owner: Head of Policy, Partnerships and Delivery	Date: 31 July 2024	Priority: Medium
Management Action 5	<p>Each action will be given a 'target completion date', which should not be altered to reflect progress. Instead, the OPCC should document a separate column of 'revised end date' to ensure that any slippage is clearly recorded and evidenced.</p>	Responsible Owner: Head of Policy, Partnerships and Delivery	Date: 31 July 2024	Priority: Medium

Risk: Police and Crime Plan (Risk Reference 1485)

Control	Terms of reference for the Scrutiny Group are in place and located in the scrutiny handbook.		Assessment:	
	Terms of reference for the Delivery Group are in place and available to staff within the OPCC.		Design	✓
			Compliance	×
Findings / Implications	<p>We verified that the terms of reference for the Scrutiny Group are available in the scrutiny handbook that is located on the OPCC website. We confirmed the handbook was approved by the PCC in 2021 with the terms of reference for the Scrutiny Group located in appendix one of the document. We confirmed that terms of reference set out that the Scrutiny Group must meet monthly, should be chaired by the PCC and attended by the Chief Constable, and should be used to scrutinise the performance of the Chief Constable and the Force. This is in line with the agenda and scrutiny tracker received for the scrutiny meetings on 16 May, 13 June and 13 July 2023.</p> <p>We confirmed that terms of reference for the Delivery Group are in place and were last updated in July 2023. This update was subsequently approved in the August 2023 meeting though the changes were minor and focused on a change of job title. The terms of reference are available on the intranet and available to all staff within the OPCC. From review of the terms of reference, we confirmed this was in line with the meeting agendas provided and from the auditor observation of the meeting on 8 August 2023. In particular, we confirmed all set agenda items within the terms of reference are included as part of the meeting content and agenda.</p> <p>We confirmed a set of terms of reference are in place for the Joint Strategic Board and were approved by the Joint Strategic Board on 27 February 2023. These terms of reference are available internally on the OPCC's intranet.</p> <p>As part of the development of the governance structure, the OPCC has recently expanded the Senior Management Team (SMT) meeting group to include additional members of staff (such as Heads of functions). Due to the recent changes, the Head of Policy, Partnerships and Delivery confirmed that a set of terms of reference are not yet in place.</p> <p>If the SMT meeting does not have a corresponding set of terms of reference, there is a risk that it may not cover the required topics or be attended by the correct individuals to ensure that the purpose is of the meetings is achieved.</p>			
Management Action 6	Terms of reference will be created and approved for the expanded SMT meetings.	Responsible Owner: Chief Executive (OPCC)	Date: 30 September 2023	Priority: Low

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.

Risk	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
Police and Crime Plan (Risk Reference 1485)	1 (12)	3** (12)	3	3	0
Total			3	3	0

* 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.

** More than one action raised against one control.

Debrief held	24 August 2023	Internal audit Contacts	Dan Harris, Head of Internal Audit
Additional evidence received	29 August 2023		Phil Church, Senior Manager
Draft report issued	12 September 2023		Hollie Adams, Assistant Manager
Responses received	2 October 2023		Oliver Gascoigne, Senior Auditor
Final report issued	2 October 2023	Client sponsor	Police and Crime Commissioner
			Head of Policy, Partnerships and Delivery
			Chief Finance Officer for the OPCC
		Distribution	Police and Crime Commissioner
			Head of Policy, Partnerships and Delivery
			Chief Finance Officer for the OPCC

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We thank you again for working with us.

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