



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

Internal Audit Progress Report

12 December 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.

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING





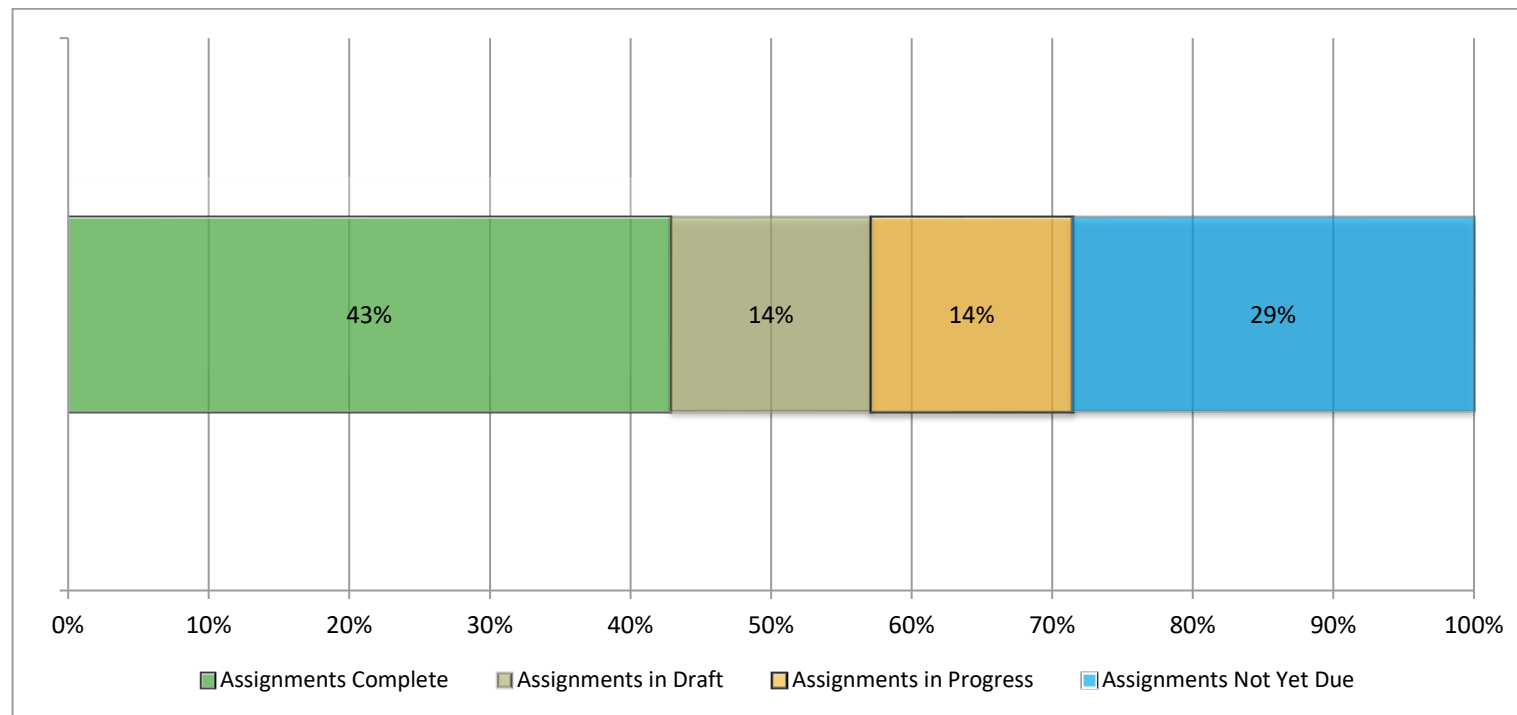
Contents

- 1 Introduction3
- 2 Reports4
- Appendix A: Progress against the internal audit plan 2023/246
- Appendix B: Other matters8
- Appendix C: Key performance indicators (KPIs).....9

1 Introduction

The internal audit plan for 2023/24 was approved by the Joint Audit Committee (JAC) 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.

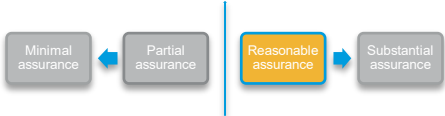
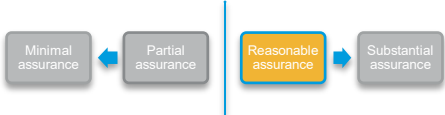
This report provides an update on progress against that plan and summarises the results of our work to date. The graphic below provides a summary update of the progress against the 2023/24 plan, and further detail on progress for the year to date is included at Appendix A.



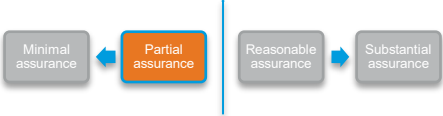
2 Reports

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
Vetting	Reasonable Assurance	0	3	0
<u>Objective:</u> To determine whether the Force operates a thorough and effective vetting regime in line with the requirements of the APP Vetting Guidance (2021) and Code of Practice of Vetting (2023). Risk: Vetting – Risk Reference 1724				
Police and Crime Plan	Reasonable Assurance	3	3	0
The Commissioner's Police and Crime Plan has been developed following the appointment of the new Commissioner in May 2021. 10 priorities have been included in this plan. Our review will ascertain if there is evidence to support the delivery of the objectives, progress is reviewed at regular intervals and where appropriate remedial action is put in place. Risk: Police and Crime Commissioner – Risk Reference 1485				



Assignment	Opinion issued	Actions agreed		
		L	M	H
HR: Training To confirm the Force has appropriate systems in place to ensure training requirements are managed, recorded and refreshed within the required timeframe.	Partial Assurance 	10	4	1

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		
Final reports						
Follow Up of Previous Internal Audit Management Actions: Visit 1	Reasonable progress	6	1	0	September 2023	September 2023
Sickness Absence	Reasonable Assurance	1	2	0	September 2023	September 2023
Overtime	Reasonable Assurance	6	1	0	September 2023	September 2023
Vetting	Reasonable Assurance	0	3	0	December 2023	December 2023
Police and Crime Plan	Reasonable Assurance	3	3	0	December 2023	December 2023
HR - Training	Partial Assurance	10	4	1	December 2023	December 2023
Health and Safety	Draft report issued 26 October 2023	Report to be finalised.			March 2024	-
Seized exhibits: Firearms and Bladed Articles	Draft report issued 13 November 2023	Report to be finalised.			March 2024	-
Victims' Code	Fieldwork complete	Findings in draft			March 2024	-



Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Joint Audit Committee	Actual Joint Audit Committee
		L	M	H		
Data Quality	Fieldwork complete	Findings in draft			March 2024	-
Ethical Standards	Planning document issued Fieldwork scheduled for 8 January 2024	-	-	-	March 2024	-
Performance and Capability Management	Planning document issued Fieldwork scheduled for 8 January 2024	-	-	-	March 2024	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled for 22 January 2024	-	-	-	March 2024	-
ICT: Vulnerability and Incident Response	Fieldwork scheduled for 12 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 Reported to the Joint Audit Committee in June 2023	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. The review was originally scheduled for week commencing 19 June 2023, with the target of being presented at the September 2023 JAC 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.
2	HMICFRS: Recommendation Tracking	At the request of management, this review has been removed from the 2023/24 Internal Audit Plan.
3	Complaints	At the request of management, this review has been removed from the 2023/24 Internal Audit Plan.

Head of Internal Audit Opinion 2023/24

The JAC should note that the assurance given in our audit assignments are included within our Annual Assurance report. The JAC 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 six final reports to date, five of which have resulted in positive assurance opinions and one of which have resulted in partial assurance opinion (negative).

We will provide further updates to the CFO's on the likely year end opinion as more reports are finalised.

Appendix C: Key performance indicators (KPIs)

Delivery	Quality		Target	Actual
	Target	Actual		
Draft reports issued within 10 working days of debrief meeting	10 working days	9 working days (average)	Conformance with PSIAS and IIA Standards	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes
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
			Response for emergencies and potential fraud	1 working day



For more information contact

Dan Harris, Partner and Head of Internal Audit

Daniel.Harris@rsmuk.com

+44 1908 687915

Philip Church, Associate Director

Philip.Church@rsmuk.com

+44 7528 979982

rsmuk.com

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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

Emergency Services News Briefing

August 2023



Contents

Police	3
Fire	9
References	10

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, with particular focus on police performance and effectiveness as well as the National Fire Chiefs Council's new Culture Action Plan.

Police

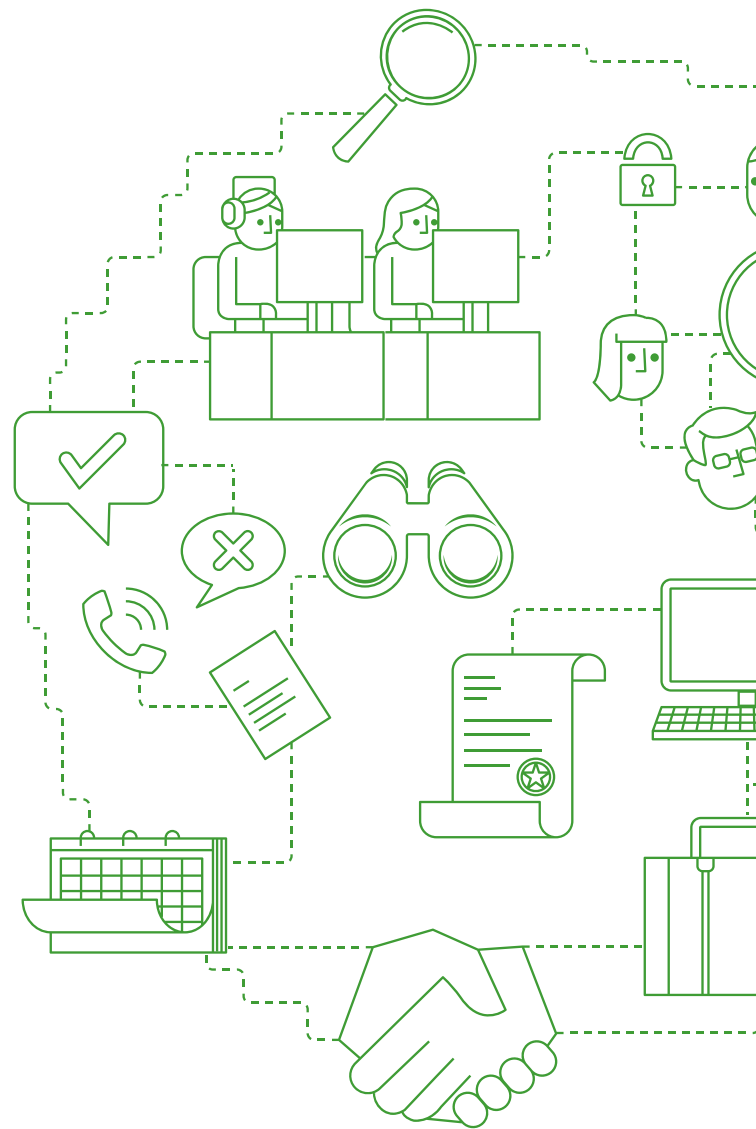
An inspection of how effective police forces are in the deployment of firearms

His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) has published a report following its inspection on how effective police forces are in the deployment of firearms. The inspection investigated:

- how well policies and processes comply with applicable legislation and guidance;
- the operational effectiveness of forces collaborating across boundaries; and
- how effective forces are in selection, training, and deployment of firearms advisors.

HMICFRS visited nine police forces across England and Wales between November 2022 and January 2023. Overall the inspectorate found that there is a good selection process, with well trained and well-equipped officers. However, the inspection found improvements were needed in the training of high risk strategic and tactical firearms commanders and HMICFRS made 12 recommendations to help policing improve, including :

- all chief constables to make sure armed responses 'vehicle asset tracking equipment, as provided by Counter Terrorism Policing, is available and used in their forces';
- introducing new entry criteria for strategic and tactical firearms commanders, similar to the process used to select public order commanders; and
- improving record keeping in relation to armed operations and introducing regular auditing of these records.



Questions for committee's consideration

- Are the Audit Committee sighted on the progress being made by the Force to implement these recommendations?



Police performance: Getting a grip

HMICFRS has published a report on police forces' progress in recording crime. The report explores performance across the 43 forces in England and Wales and brings together the findings from HMICFRS' police effectiveness, efficiency and legitimacy (PEEL) 2021/22 inspection programme. The report highlights an increase from 'an estimated 80.5 per cent of all crime being recorded (excluding fraud) in 2014, to 92.4 per cent at the end of 2021/2022 inspections.' Other key findings include:

- many forces were failing to properly understand and manage their own performance;
- many forces don't understand what issues are most important to tackle, how their performance can be measured, how they should change and what works in tackling issues;
- too many forces make decisions based on poor data or insufficient analysis of data;
- the workforce is increasingly under-resourced and under-skilled, with forces not doing enough to understand why such a large proportion of its workforce are leaving and having any plans in place to tackle it; and
- some strategic leaders were unfamiliar with the areas of work under their management. Due to insufficient operational knowledge, they were less able to properly lead, support, develop and challenge their specialist teams. This further reduces forces' ability to work effectively in high-risk areas of policing.



Questions for committee's consideration

- Is the Force Senior Management Team and Audit Committee fully sighted on the findings and progress being made to implement the key findings?
- Are Strategic Leaders in your Force fully familiar with the areas of work under their management?

Crime and Policing Minister opens new research facility

The Crime and Policing Minister, Chris Philp, has opened a new facility at the Defence Science and Technology Laboratory (Dstl). This facility, funded by the Home Office, integrates the former Home Office Centre for Applied Science and Technology (CAST) staff and capabilities, offering bespoke trials, storage, laboratory, and research office space. The facility allows for the exchange of ideas and application of funded innovations across multiple problems within law enforcement, policing, counter-terrorism and military research. The main capabilities of this facility include ground and water-based search support, audio and video surveillance, contraband and threat-detection systems including x-ray and CT scanning, and innovation spaces to address future science and technology challenges for law enforcement and front line services. This integration aims to be efficient and cost-effective.

UK Police Data Breach

Four police forces have admitted breaching the data that led to the names and roles of thousands of serving officers being published on a public website. The breach occurred following the accidental release of data within a spreadsheet following a Freedom of Information (Fol) request.

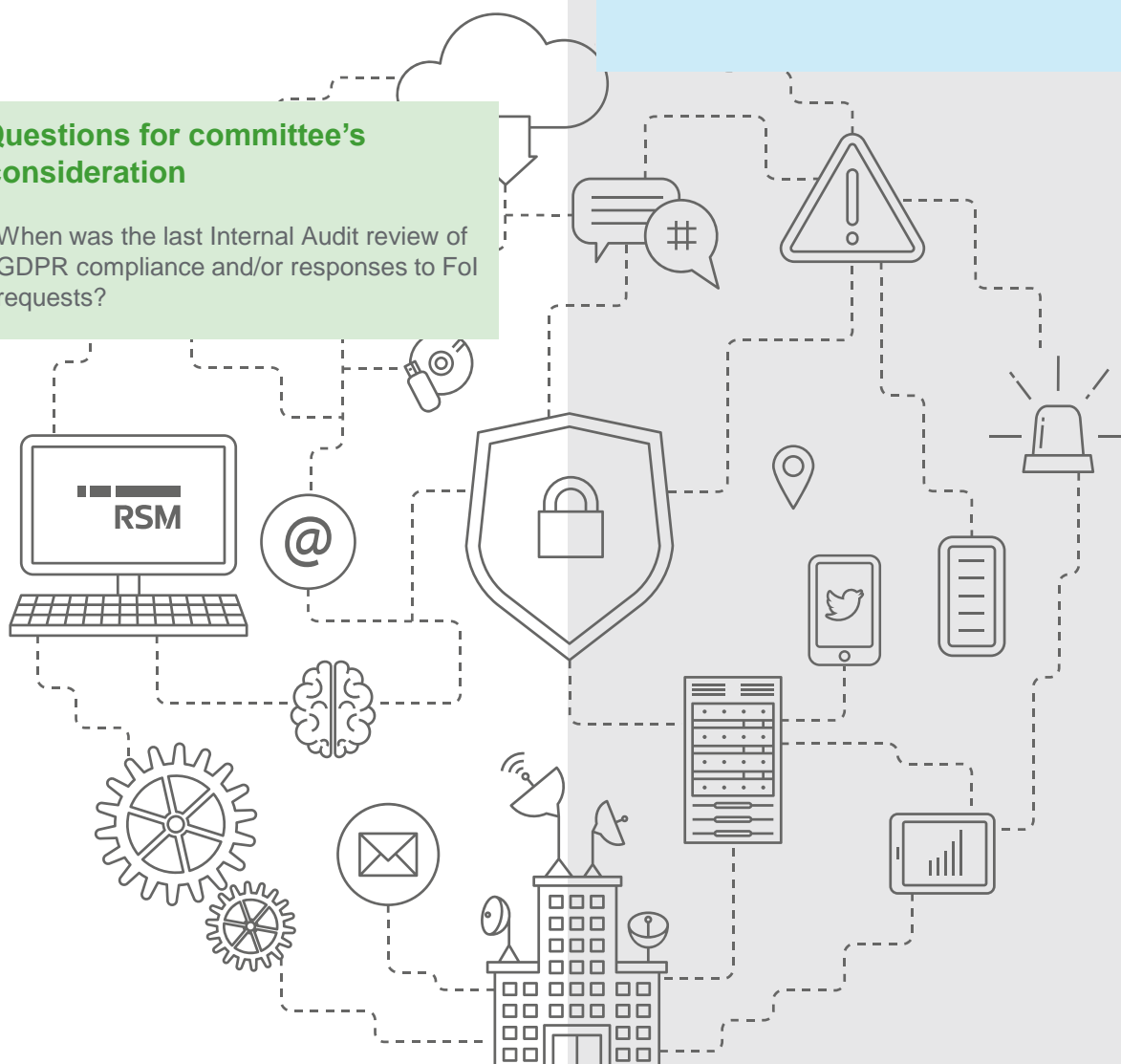
The data impacted was information held on a specific police system and related to crime reports. The data also included personal identifiable information on victims, witnesses, and suspects, as well as descriptions of offences.

RSM insight

This incident highlights the importance of robust data governance controls and staff awareness. A common cause of data loss is through human error and lack of understanding of internal procedures. Therefore, the need for regular staff awareness training is vital to underpin a robust data governance framework and reduce the risk of data breaches occurring. In addition, it is important to ensure that associated incident management procedures are both well designed and regular tested to ensure that the actions from any future data beach are effective to help minimise any corresponding loss.

Questions for committee's consideration

- When was the last Internal Audit review of GDPR compliance and/or responses to Fol requests?





State of Policing

HMICFRS has published its annual assessment of policing in England and Wales 2022. The annual assessment provides an overview of the findings of inspections, which were carried out between 1 December 2021 and 31 March 2023, including a summary of police effectiveness and efficiency of police forces. Key findings include:

- police are not focusing on issues that matter most to the public and with forces unable to keep up with rising demand, public satisfaction with the police is reducing, and 'people can be left at risk';
- many victims are not satisfied that the police have taken their reports seriously or that enough action is being taken;
- the police role should be clearly defined, while changes in recent years have meant the police have taken on extra tasks which could be undertaken by other services;
- police need to balance their priorities and whilst there are 'tools to assist with prioritisation this is a balancing act that requires careful judgement'; and
- better efficiency is needed as HMICFRS is continually seeing inefficiencies stemming from the police's reliance on outdated IT.

The report includes three key recommendations for the government and chief constables, notably :

- review legislation to clarify HMICFRS's inspection remit and its power to inspect policing functions delivered by police and crime commissioners;
- re-establish the role of the inspectors of constabulary in selecting and appointing police chief officers; and
- initiate new research into the deterrent value of stop and search and the reasons for its disproportionate use.



Questions for committee's consideration

- What are the force doing to implement the recommendations from the report?

Non-crime hate incidents: code of practice

The Home Office has published a code to assist police officers and staff in making decisions about the recording of non-crime hate incidents (NCHI) and relevant personal data. The code outlines a balanced and practical approach to NCHI recording. It includes the following key points :

- 'guidance relating to whether and how the personal data of an individual who is the subject of an NCHI report should be processed as part of an NCHI record';
- provides comprehensive information on the right to freedom of expression, accompanied by case studies illustrating 'how this right should be taken into account in the context of NCHI recording';
- 'clarifies that debate, humour, satire and personally-held views which are lawfully expressed are not, by themselves, grounds for the recording of an NCHI'; and
- specifies that an NCHI should not be documented if the report is deemed by the police to be 'trivial, irrational, malicious, or if there is no basis to conclude that it was motivated by intentional hostility.'



Questions for committee's consideration

- Is there a good level of awareness of the Non-Crime hate incidents code of progress and are Senior Leaders sighted on implementation progress?

New police performance data

For the first time, consolidated police performance data has been made available to the public. This initiative is a collaboration between HMICFRS, the National Police Chiefs' Council (NPCC), the Association of Police and Crime Commissioners (APCC), the College of Policing, the NCA, and the Home Office. The newly launched Digital Crime and Performance Pack includes performance data of all 43 police forces in England and Wales against the measures in the government's beating crime plan, including homicide and burglary rates. While this data was previously published by the Office for National Statistics (ONS), its existing format was challenging to interpret and compare police forces' performance. The aggregated data should make it easier for the police and crime commissioners to demonstrate to the public how their respective forces are performing, thereby enhancing their accountability.



Questions for committee's consideration

- Has your Force reviewed its data and compared and contrasted with top performers?
- Does the Force / Commissioner regularly report performance to the public?

Agreement to support mental health care and free up police time

The NHS, police and government have reached a new agreement whereby patients who are in need of mental health support will be treated by the most appropriate agency. This aims to ease the pressure on the police, enabling more time for officers to attend to crimes whilst also making sure that people are getting the right level of mental health support that they need from trained specialist with the most relevant skills and experience. Policing Minister, Chris Philp, stated that 'we have listened to the concerns raised by police leaders about the pressures that mental health issues are placing on policing which takes officers' time away from preventing and investigating crime.'

Police workforce statistics

The Home Office has published data on the police workforce as at 31 March 2023. There were 147,430 full-time equivalent (FTE) officers. 'This was an increase of 5.1% on March 2022 (up 7,201 FTEs from 140,228 officers), reflecting the police officer uplift recruitment campaign to recruit an additional 20,000 police officers by March 2023.'

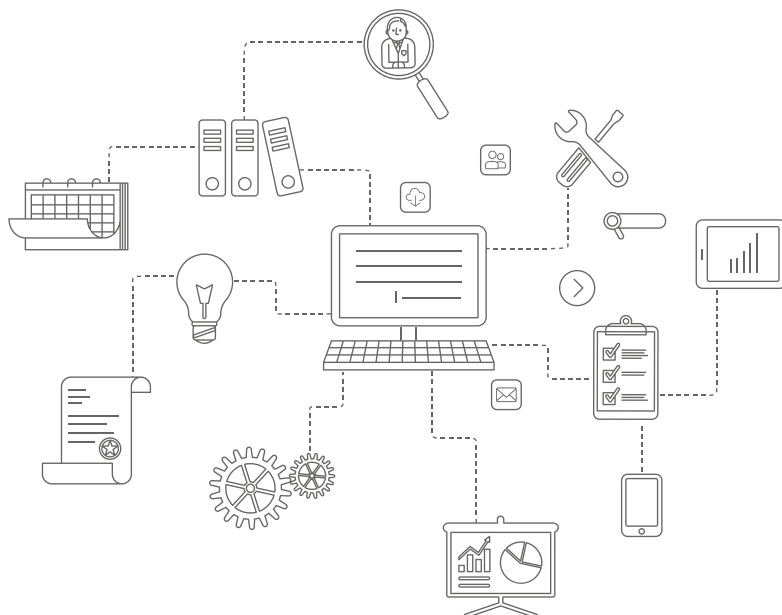
In the year ending March 2023, 16,328 FTE police officers joined the 43 police forces (excluding transfers) in England and Wales, an increase of 3,359 FTE (or 27.7%) on the previous year. This is the highest number of police officer joiners in a financial year since records began. However, the statistics also show that 9,192 (FTE) police officers left the police force; the highest number of leavers in a financial year since comparable records began.

Fire

NFCC publishes the Culture Action Plan

The National Fire Chiefs Council (NFCC) has developed a Culture Action Plan to address culture and inclusion within the fire and rescue sector. This follows an earlier conference in March and HMICFRS' report on ['values and culture in fire and rescue services.'](#) After negative national reports and people sharing their actual experiences of the fire service not following the code of ethics, the plan aims to deliver improvements and a safe inclusive culture.

The NFCC confirms that 'the plan will do this by continuing to support services in developing effective leadership and behaviours, embedding equality, diversity and inclusion, finding and nurturing diverse talent, and supporting the health and wellbeing of people in fire and rescue services.'



Questions for committee's consideration

- Has your Fire Service put in place actions to address culture and inclusion within the service and is this subject to regular review and reporting?

Terms of reference: Home Secretary's commission for a thematic inspection of the handling of misconduct

HMICFRS has published the terms of reference for a thematic inspection of the handling of misconduct in fire and rescue services in England. Services will be inspected in relation to:

- 'the extent to which services are identifying and investigating misconduct';
- 'the effectiveness of misconduct processes and how consistently they are applied';
- 'how confident fire and rescue service staff are in raising concerns and in misconduct processes'; and
- 'the role of fire and rescue authorities and other organisations in handling misconduct.'



References



An inspection of how effective police forces are in the deployment of firearms



Agreement to support mental health care and free up police time



Police performance: Getting a grip



Police workforce statistics



Crime and Policing Minister opens new research facility



NFCC publishes the Culture Action Plan



Non-crime hate incidents: code of practice



Terms of reference: Home Secretary's commission for a thematic inspection of the handling of misconduct



How effective is the National Crime Agency at dealing with corruption?



State of Policing



New police performance data



Authors

Daniel Harris

National Head of Emergency Services and Local Government

T +44 (0)7792 948 767

daniel.harris@rsmuk.com

Zara Raza

Risk Assurance Technical

zara.raza@rsmuk.com

The UK group of companies and LLPs trading as RSM is a member of the RSM network. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm each of which practises in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

RSM UK Corporate Finance LLP, RSM UK Restructuring Advisory LLP, RSM UK Risk Assurance Services LLP, RSM UK Tax and Advisory Services LLP, RSM UK Audit LLP, RSM UK Consulting LLP, RSM Northern Ireland (UK) Limited and RSM UK Tax and Accounting Limited are not authorised under the Financial Services and Markets Act 2000 but we are able in certain circumstances to offer a limited range of investment services because we are licensed by the Institute of Chartered Accountants in England and Wales. We can provide these investment services if they are an incidental part of the professional services we have been engaged to provide. RSM UK Legal LLP is authorised and regulated by the Solicitors Regulation Authority, reference number 626317, to undertake reserved and non-reserved legal activities. It is not authorised under the Financial Services and Markets Act 2000 but is able in certain circumstances to offer a limited range of investment services because it is authorised and regulated by the Solicitors Regulation Authority and may provide investment services if they are an incidental part of the professional services that it has been engaged to provide. Whilst every effort has been made to ensure accuracy, information contained in this communication may not be comprehensive and recipients should not act upon it without seeking professional advice.