



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

Internal Audit Progress Report

28 March 2024

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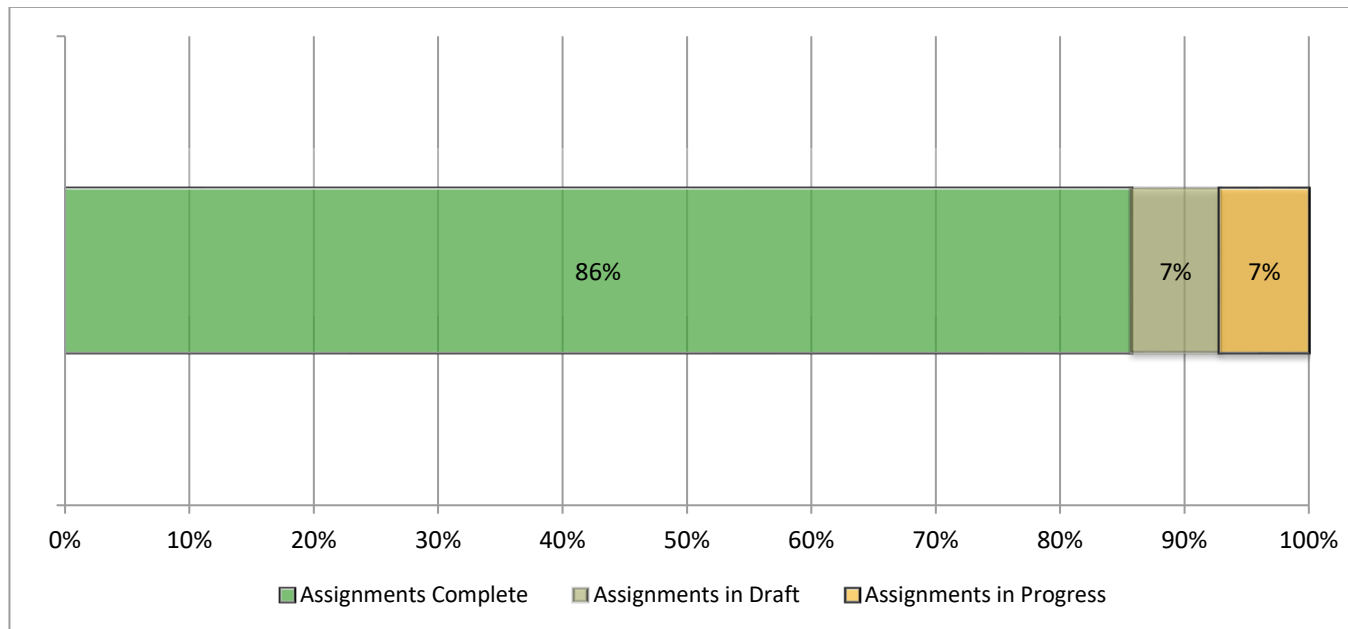
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1 Introduction

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.

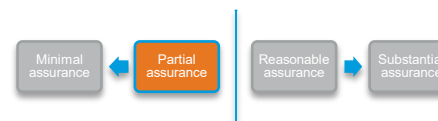
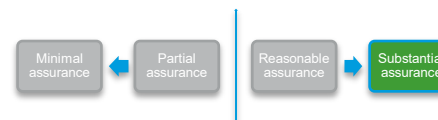


2 Reports

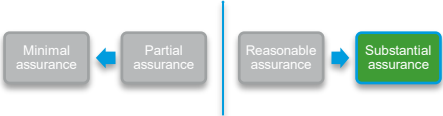
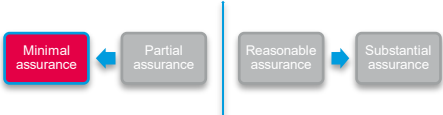
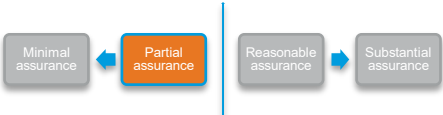
2.1 Summary of final reports being presented to this committee

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

Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Ethical Standards</u>	Substantial Assurance	1	0	0
<u>Objective:</u> To determine whether the Force has effective processes in place to ensure that ethical concerns are raised and considered by chief officers within the Force.				
<u>Risk:</u> Risk Reference 1662				
<u>Victims' Code</u>	Partial Assurance	1	4	2
<u>Objective:</u> To determine whether the Force is complying with its statutory obligations under the Victims' Code which sets out the minimum level of service that victims should receive from the criminal justice system.				





Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Data Quality: Monitor and Audit Compliance Against NCRS and HOCR</u> <u>Objective:</u> To provide assurance that the Force has a clear auditing regime in place to assess compliance with the National Crime Recording Standards (NCRS) and Home Office Counting Rules (HOCR) and confirm that there are adequate mechanisms in place to ensure results of audits are fed back to the organisation and addressed.	Substantial Assurance 	1	1	0
<u>Seized Exhibits: Firearms and Bladed Articles</u> <u>Objective:</u> To ensure that seized exhibits are received, handled, managed, and disposed of in a clear and transparent way and accurately recorded on Niche in relation to firearms and bladed articles.	Minimal Assurance 	1	6	5
<u>Health and Safety</u> <u>Objective:</u> RSM reviewed the Force's health and safety arrangements in 2022 / 2023 resulting in a minimal assurance opinion. Our review will consider the strengthening of the Force's arrangements and ensuring its statutory responsibilities have been discharged appropriately.	Partial Assurance 	5	0	2



Assignment	Opinion issued	Actions agreed		
		L	M	H
<u>Follow Up of Previous Internal Audit Management Actions: Visit 2</u>	Good progress	1	0	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	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	2	2	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
Ethical Standards	Substantial Assurance	1	0	0	March 2024	March 2024
Victims’ Code	Partial Assurance	1	4	2	March 2024	March 2024
Data Quality: Monitor and Audit Compliance Against NCRS and HOCR	Substantial Assurance	1	1	0	March 2024	March 2024
Seized Exhibits: Firearms and Bladed Articles	Minimal Assurance	1	6	5	March 2024	March 2024



Assignment	Status / Opinion issued	Actions agreed			Target Joint Audit Committee	Actual Joint Audit Committee
		L	M	H		
Health and Safety	Partial Assurance	5	0	2	March 2024	March 2024
Follow Up of Previous Internal Audit Management Actions: Visit 2	Good progress	1	0	0	March 2024	March 2024
Audits ongoing						
Performance and Capability Management	Draft report issued 14 February 2024	Findings for consideration by management.			June 2024	-
Selected Key IT Security Controls	Fieldwork complete	-	-	-	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 previously agreed (no further changes since the last meeting) to the audit plan:

Note	Auditable area	Reason for change
1	Seized Exhibits: Firearms and Bladed Articles (Reported to the JAC 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 plan. 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 will be moved to a later date.
2	HMICFRS: Recommendation Tracking (Reported to the JAC in December 2023)	At the request of management, this review has been removed from the 2023/24 Internal Audit Plan.
3	Complaints (Reported to the JAC in December 2023)	At the request of management, this review has been removed from the 2023/24 Internal Audit Plan.

Head of Internal Audit Opinions 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 12 final reports to date (including two follow ups), eight of which have resulted in positive assurance opinions and four of which have resulted in negative assurance opinions, comprising of three partial assurance and one minimal assurance opinion. These will impact but will not in isolation qualify the year end opinions. We will provide further updates to the CFO's for the two remaining reviews if these will also negatively impact the year end opinions. The opinions themselves will be issued by 30 April 2024.

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	10 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	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	Not required to date in 23/24



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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.

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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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