



# THE POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND THE CHIEF CONSTABLE OF CLEVELAND

Internal Audit Strategy 2024/25 - 2026/27 (including the Internal Audit Plan 2024/25)

Presented at the Joint Audit Committee meeting of: 28 March 2024

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.

## EXECUTIVE SUMMARY

Our Internal Audit Plan for 2024 / 2025 is presented for consideration by the Joint Audit Committee. During the year, we will continue to work with management and hold regular meetings to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs.

The key points to note from our plan are:



**2024 / 2025 internal audit priorities:** internal audit activity for 2024/25 is based on analysing your risk registers (Police and Crime Commissioner and Chief Constable), and assurances provided by other providers, e.g. HMICFRS. We have also considered other factors affecting you in the year ahead including changes within the sector. Our detailed plan for 2024/25 is included at section two of this report.

The internal audit priorities have been discussed at the Force's Audit, Inspection and Risk Board meeting and more detailed discussions have been held with the Police and Crime Commissioner's Chief Finance Officer and the Chief Constable's Chief Finance Officer.



**Level of resource:** the level of resource required to deliver the plan is in section two of this report and our daily rates are in line with our tender submission.



**Core assurance:** the key priorities and changes within the organisations during the period have been reflected within the proposed audit coverage for 2024/25 and beyond. During the development of the internal audit plan, the following key areas were considered:

**Police and Crime Commissioner Elections:** in May 2024, elections will be held for the post of Police and Crime Commissioner for Cleveland and therefore a new Police and Crime Plan will be developed following the election period. Our reviews agreed in relation to the Office of the Police and Crime Commissioner have taken into account the upcoming changes.

**PEEL Assessment:** the Force is working to address causes for concern identified in the latest PEEL Assessment, published in March 2023. We discussed progress made against the PEEL Assessment findings as part of our audit needs analysis process for 2024/25.



**Risk Registers:** we have reviewed the Police and Crime Commissioner's and Chief Constable's risk registers to inform the basis of the 2024/25 plan and the wider three-year strategy. This has resulted in a number of reviews being included within the plan that are driven directly from risks identified by the Police and Crime Commissioner's and Chief Constable's risk registers, and where 3<sup>rd</sup> line assurance is required.

**'Agile' approach:** our approach to working with you is that we will respond to your changing assurance needs. By employing an 'agile' or a flexible approach to our service delivery, we are able to change the focus of audits / audit delivery; keeping you informed of these changes in our progress papers to the Joint Audit Committee during the year.

As in previous financial years, this plan will either require some prioritisation now or during the financial year, as we have currently costed all of the reviews discussed with management for potential inclusion in the 2024/25 plan.



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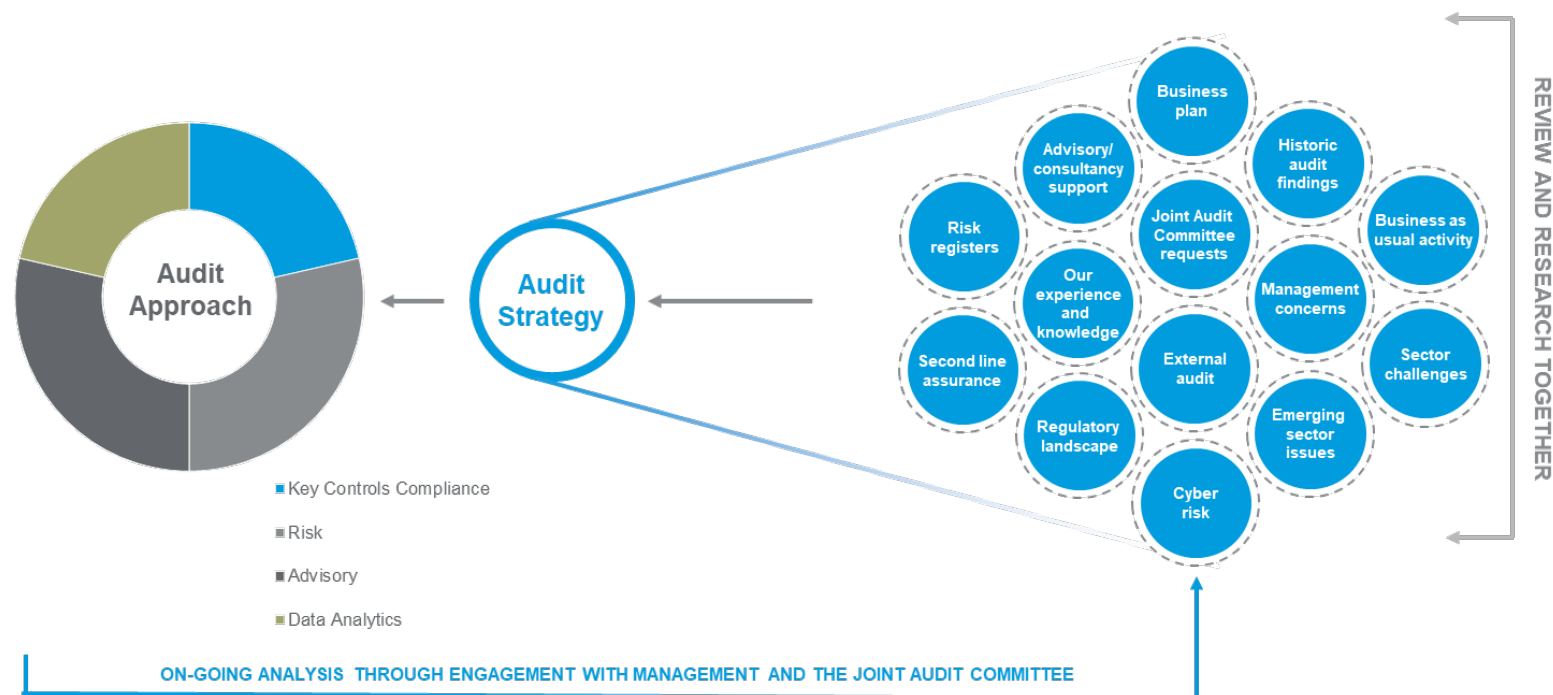
# 1. YOUR INTERNAL AUDIT PLAN

Our approach to developing your internal audit plan is based on analysing your risk profile and assurance framework as well as other factors affecting the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland in the year ahead, including changes within the sector.

## Risk management processes

We have evaluated and reviewed your risk management arrangements formally in 2020/21 and consider that we can place reliance on your risk registers to inform the internal audit strategy. We also have regular sight of the risk registers at the Joint Audit Committee (JAC) and are familiar with the risk management arrangements at the Force and the OPCC. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with senior management and the JAC.

Figure A: Audit considerations – sources considered when developing the internal audit strategy.



Based on our understanding of the organisations, the information provided to us by stakeholders, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high-level strategic plan (see section two and Appendix B for full details).

## 2. INTERNAL AUDIT PLAN 2024/25

The table below shows each of the reviews that we propose to undertake as part of the internal audit plan for 2024 / 2025. The table details the strategic risks which may warrant internal audit coverage. This review of your risks allows us to ensure that the proposed plan will meet the organisations' assurance needs for the forthcoming and future years. As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation.

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JAC
<b>Strategic risk:</b>			
<p><a href="#">(Police and Crime Commissioner) Risk Reference: 1490 and 1720</a></p> <p><b>Complaints</b></p> <p>From 31 January 2022, the Office of the Police and Crime Commissioner took responsibility for the logging and initial handling of all expressions of dissatisfaction received by the organisations.</p> <p>This review will consider how the Office of the Police and Crime Commissioner manages the complaints handling process to support timely and fair resolution.</p>	10	Week commencing 28 May 2024	September 2024
<p><a href="#">(Police and Crime Commissioner) Risk Reference: 1487</a></p> <p><b>Commissioning</b></p> <p>In 2022/23, RSM carried out a Commissioning review, which resulted in a minimal assurance opinion being provided.</p> <p>The objective of this review will be to provide assurance that commissioned services are delivering value in order to deliver the Police and Crime Commissioner's priorities. We will also consider how the Office of the Police and Crime Commissioner has revised processes to address previous audit findings.</p>	12	Week commencing 4 November 2024	March 2025
<p><a href="#">(Police and Crime Commissioner) Risk Reference: 1753</a></p> <p><a href="#">(Chief Constable) Risk Reference: 1552</a></p> <p><b>Data Protection</b></p> <p>We will review the organisations' approach to ensure compliance with the General Data Protection Regulation (GDPR), in relation to the use of personal data.</p> <p>We will not provide a formal opinion as part of this review.</p>	15	Week commencing 30 September 2024	December 2024
<p><a href="#">(Chief Constable) Risk Reference: 1569</a></p> <p><b>Vulnerability</b></p> <p>This review will assess how the Force recognises and responds to risks when working with vulnerable people. We will review the Force's approach against the College of Policing guidance.</p>	12	Week commencing 3 February 2025	June 2025

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JAC
<p><b><u>(Chief Constable) Risk Reference: 1439</u></b></p> <p><b><u>HR: Wellbeing Framework / Medical Retirement</u></b></p> <p>This review will consider the wellbeing support available across the Force, and how the Force manages medical retirement cases under the A20 Police Pensions Regulations 2015.</p>	12	Week commencing 10 March 2025	June 2025
<p><b><u>Core Assurance:</u></b></p> <p><b><u>Contract Management</u></b></p> <p>This review will focus on whether the Force has effective and robust processes in place to manage key contracts across the Force.</p> <p>Management has indicated that custody, cleaning, and healthcare contracts may be areas of consideration, but the exact scope will be agreed with management nearer the time.</p>	15	Week commencing 9 December 2024	March 2025
<p><b><u>Data Quality</u></b></p> <p>This review will focus on the integrity and quality of data within key police systems. The exact focus of the review will be agreed with management.</p> <p>We will use the Alteryx data analysis software to interrogate agreed key data sets.</p>	15	Week commencing 20 January 2025	March 2025
<p><b><u>Key Financial Controls</u></b></p> <p>To assess the adequacy and effectiveness of internal controls in place at the Force for managing its key financial systems. The exact scope will be agreed with management.</p>	12	Week commencing 21 October 2024	December 2024
<p><b><u>Business Continuity Planning</u></b></p> <p>Review of the Force's business continuity arrangements for continued service delivery in the event of an incident or crisis.</p>	12	Week commencing 21 October 2024	December 2024
<p><b><u>Integrated Offender Management (IOM)</u></b></p> <p>IOM is a nationally recognised scheme with guidance produced by the Home Office. It seeks to bring a cross agency response to crime and re-offending threats faced by local communities. It helps to improve the quality of life in communities by:</p> <ul style="list-style-type: none"> <li>• Reducing the negative impact of crime and re-offending;</li> <li>• Reducing the number of people who become victims of crime; and</li> <li>• Helping to improve the public's confidence in the criminal justice system.</li> </ul>	18	Week commencing 24 March 2025	June 2025

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JAC
Our review will ensure that there is a robust and measurable framework in place for dealing with different types of offenders and offences through a coherent multi-agency framework approach to deliver a response to local crime. This review will be supported by a police operations specialist.			
<b><u>Seized Exhibits</u></b> This review will consider whether seized exhibits are received, handled, and managed in a clear and transparent way, and recorded accurately.	15	Week commencing 3 February 2025	June 2025
<b><u>Evidence Based Prosecution</u></b> We will identify a defined number of randomly selected crimes where there is not support from the victim or prosecution. The review will explore whether an evidence-based prosecution has been pursued and where this has not happened, whether there appears to be a missed opportunity to gather evidence to build the case. This review will be supported by a police operations specialist.	18	Week commencing 13 January 2025	March 2025
<b><u>Out of Court Resolutions / Prevention Orders</u></b> This review will consider the use of out of court resolutions and prevention orders (notably the domestic abuse protection and stalking prevention orders) across the Force and compliance with APP guidance. This review will be supported by a police operations specialist.	18	Week commencing 10 March 2025	June 2025
<b><u>Other Internal Audit Activity</u></b>			
<b><u>Follow Up of Previous Internal Audit Management Actions</u></b> To meet internal auditing standards, and to provide assurance on action taken to address actions previously agreed by management. We will undertake two visits during the year.	16	Week commencing 10 June 2024  Week commencing 27 January 2025	September 2024  March 2025
<b><u>Management</u></b> This will include: <ul style="list-style-type: none"> <li>• Annual planning;</li> <li>• Preparation for, and attendance at, Joint Audit Committee;</li> <li>• Regular liaison and progress updates;</li> </ul>	20	Ongoing	-

Objective of the review (Strategic risk)	Days	Proposed timing	Proposed JAC
<ul style="list-style-type: none"> <li>Liaison with external audit and other assurance providers; and</li> <li>Preparation of the annual opinions.</li> </ul>			
<b>Total</b>		<b>220</b>	

A detailed planning process will be completed for each review, and the final scope will be documented in an assignment planning sheet. This will be issued to the key stakeholders for each review.

## 2.1 Working with other assurance providers

The JAC is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisations.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised, and a suitable breadth of assurance obtained.

# APPENDIX A: YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM UK Risk Assurance Services LLP. The team will be led by Daniel Harris as your Head of Internal Audit, supported by Philip Church as your Associate Director and Hollie Adams as your Assistant Manager.

## Fees

The delivery of the 2024/25 internal audit plan will be based around a core team and the fees are based on the day rates quoted within our tender. However, we will complement the team with additional specialist skills where required, for example, technology risk and policing specialists.

## Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms\*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

\* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

## Conflicts of interest

RSM do provide risk management software to the Force. However, this engagement is via a completely separate team, led by a different partner and we have satisfied ourselves and the Force that this does not constitute a conflict of interest. We are not aware of any other relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## APPENDIX B: INTERNAL AUDIT STRATEGY 2024 / 2027

The table below shows an overview of the audit coverage to be provided through RSM's delivery of the internal audit strategy. This has been derived from the process outlined in Section 1 above, as well as our own view of the risks facing the sector as a whole.

Assurance Provided		Internal Audit – Third Line of Assurance					
		(Independent review / assurance)					
		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	Red - Minimal Assurance / Poor Progress						
	Amber/red - Partial Assurance / Little Progress						
	Amber/green - Reasonable Assurance / Reasonable Progress						
	Green - Substantial Assurance / Good Progress						
	Advisory / AUP						
	IDEA						
Audit Area							
Strategic risk							
Chief Constable Risk Reference: 1439	✓ (Sickness and Absence including Medical Retirement)			✓ (Sickness Absence)	✓ (HR: Wellbeing and Medical Retirement)		
Chief Constable Risk Reference: 1523	✓ (Force Control Room)						✓
Chief Constable Risk Reference: 1552 Police and Crime Commissioner Risk Reference: 1753			✓ (GDPR)* *CC only		✓ (Data Protection)* *PCC and CC		
Police and Crime Commissioner Risk Reference: 1487			✓ (Commissioning)		✓ (Commissioning)		✓
Police and Crime Commissioner Risk Reference: 1478 Chief Constable Risk Reference: 1435	✓ (Financial Planning)					✓	

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

## Internal Audit – Third Line of Assurance

(Independent review / assurance)

2021/22      2022/23      2023/24      2024/25      2025/26      2026/27

### Audit Area

Police and Crime Commissioner Risk Reference:  
1474

✓  
(Whistleblowing)

✓

Police and Crime Commissioner Risk Reference:  
1485

✓  
(Police and Crime Plan)

✓

Chief Constable Risk Reference: 1569

✓  
(Vulnerability)

Chief Constable Risk Reference: 1723

✓  
(HR: Recruitment and Selection)

Chief Constable Risk Reference: 1724

✓  
(Vetting)

✓  
(Vetting)

✓

Chief Constable Risk Reference: 1733

✓  
(Firearms Licensing)

✓  
(Firearms Licensing)

Chief Constable Risk Reference: 1662

✓  
(Ethics Standards)

Chief Constable Risk Reference: 1685

✓

✓  
(ICT)

✓  
(ICT)

✓  
(ICT)

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

## Internal Audit – Third Line of Assurance

(Independent review / assurance)

2021/22      2022/23      2023/24      2024/25      2025/26      2026/27

### Audit Area

(Cyber Security Review)

Chief Constable Risk Reference: 1706

✓  
(Civil Orders)

Police and Crime Commissioner Risk References:  
1490 and 1720

✓  
(Complaints)

### Core assurance

Health and Safety		✓	✓		✓
Complaints	✓				
Victims' Code	✓		✓		✓
Criminal Disclosure		✓			✓
Positive Action					✓
Collaborations	✓ (Tactical Training Centre / CDSOU: Inventory Management)	✓ (De-Collaborations)			✓
Risk Management					✓

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

## Internal Audit – Third Line of Assurance

(Independent review / assurance)

2021/22      2022/23      2023/24      2024/25      2025/26      2026/27

### Audit Area

Overtime			✓			✓
Business Continuity Planning				✓		
Integrated Offender Management	✓			✓		
Key Financial Controls	✓ (KFC)	✓ (KFC)		✓	✓ (Procurement)	✓
Seized Exhibits			✓	✓		✓
Subject Access Requests					✓	
HMICFRS: Recommendation Tracking	✓				✓	✓
Data Quality	✓ (DQ Process (Crime Recording) – Force Audit and Monitoring Mechanisms)		✓ (Data Quality – Monitoring and Audit Compliance Against NCRS and HOCA)	✓		
Bail Management					✓	
Evidence Based Prosecution Review	✓			✓		
Management of RSOs					✓	

Assurance Provided	
	Red - Minimal Assurance / Poor Progress
	Amber/red - Partial Assurance / Little Progress
	Amber/green - Reasonable Assurance / Reasonable Progress
	Green - Substantial Assurance / Good Progress
	Advisory / AUP
	IDEA

## Internal Audit – Third Line of Assurance

(Independent review / assurance)

2021/22      2022/23      2023/24      2024/25      2025/26      2026/27

### Audit Area

Policies and Procedures					✓	
Performance and Capability Management			✓			
ANPR					✓	
Force Management Statements						✓
Equality, Diversity and Inclusion	✓				✓	
Human Resources		✓ (Suspension and Restrictive Duties)	✓ (Training)		✓	
Contract Management				✓		
Court Disposals				✓		
<b>Other Internal Audit Activity</b>						
Follow Up of Previous IA Actions: Visit 1	✓	✓	✓	✓	✓	✓
Follow Up of Previous IA Actions: Visit 2	✓	✓	✓	✓	✓	✓

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for The Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit committee.

The internal audit service is provided by RSM UK Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core principles for the professional practice of internal auditing;
- Definition of internal auditing;
- Code of ethics; and
- The Standards.

## Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

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*“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.*

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## Independence and ethics

To provide for the independence of internal audit, its personnel report directly to Dan Harris (acting as your Head of Internal Audit). The independence of RSM is assured by the internal audit service reporting to the Police and Crime Commissioner and the Chief Constable, with further reporting lines to the Chief Finance Officer, the Force and the Chief Finance Officer, Police and Crime Commissioner.

The Head of Internal Audit has unrestricted access to the Chair of Joint Audit Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Joint Audit Committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Joint Audit Committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Joint Audit Committee for review and approval each year.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the Joint Audit Committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the Joint Audit Committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'audit committee'.

- Internal audit - a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management team - who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.

- Audit committee - The committee responsible for enhancing public trust and confidence in the governance of the office of the police and crime commissioner and police force. In addition, assisting a police and crime commissioner in discharging statutory responsibilities in holding a police force to account.

## Client care standards

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

- Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date.
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date.
- The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting and will be issued by RSM to the agreed distribution list / Sharefile.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Joint Audit Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The Head of Internal Audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Joint Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Joint Audit Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisations during the year are part of the framework of assurances that assist the Joint Audit Committee in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisations' governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Joint Audit Committee is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations by RSM UK Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinions, should be used by management and the Joint Audit Committee to inform the organisations' annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

## Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under the standards, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the Joint Audit Committee.

## Fraud

The Joint Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Audit Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

## Approval of the internal audit charter

By approving this document, the internal audit strategy, the Joint Audit Committee is also approving the internal audit charter.

# FOR FURTHER INFORMATION CONTACT

**Daniel Harris**

Partner and Head of Internal Audit

**RSM UK Risk Assurance Services LLP**

1 St. James' Gate, Newcastle Upon Tyne, NE1 4AD

**M:** +44 (0)7792 948767 | **W:** [www.rsmuk.com](http://www.rsmuk.com)

**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.