

A



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

Internal Audit Progress Report

26 September 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.

---

# CONTENTS

Introduction .....	3
1 Final reports .....	5

## Appendices

Appendix A: Progress against the internal audit plan 2024/25 .....	7
Appendix B: Other matters .....	8
Appendix C: Key performance indicators .....	9

# INTRODUCTION

The internal audit plan for 2024/25 was approved by the Joint Audit Committee at the 28 March 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.

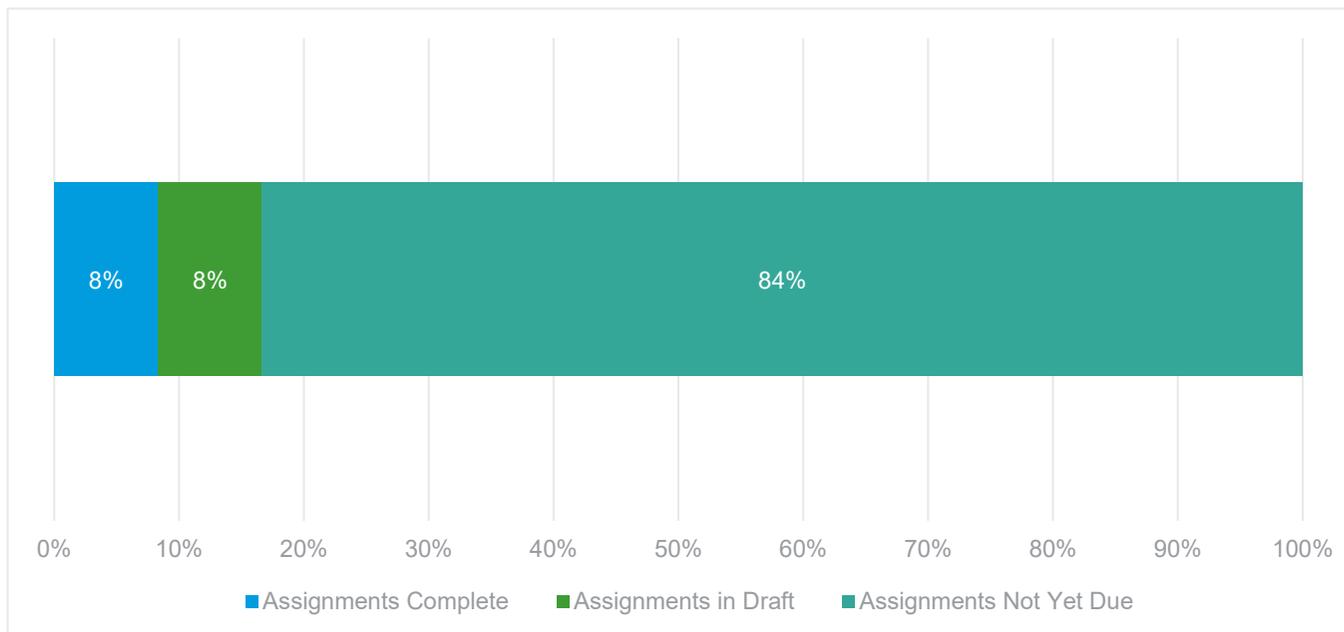


All reviews included within the internal audit plan 2024/25 have been scheduled and dates agreed with management. Full details of the audit and progress made against the internal audit plan 2024/25 can be found at Appendix A of this report. [\[To note\]](#)

Any agreed changes to the internal audit plan 2024/25 have been detailed under Appendix B of this report. [\[To note\]](#)

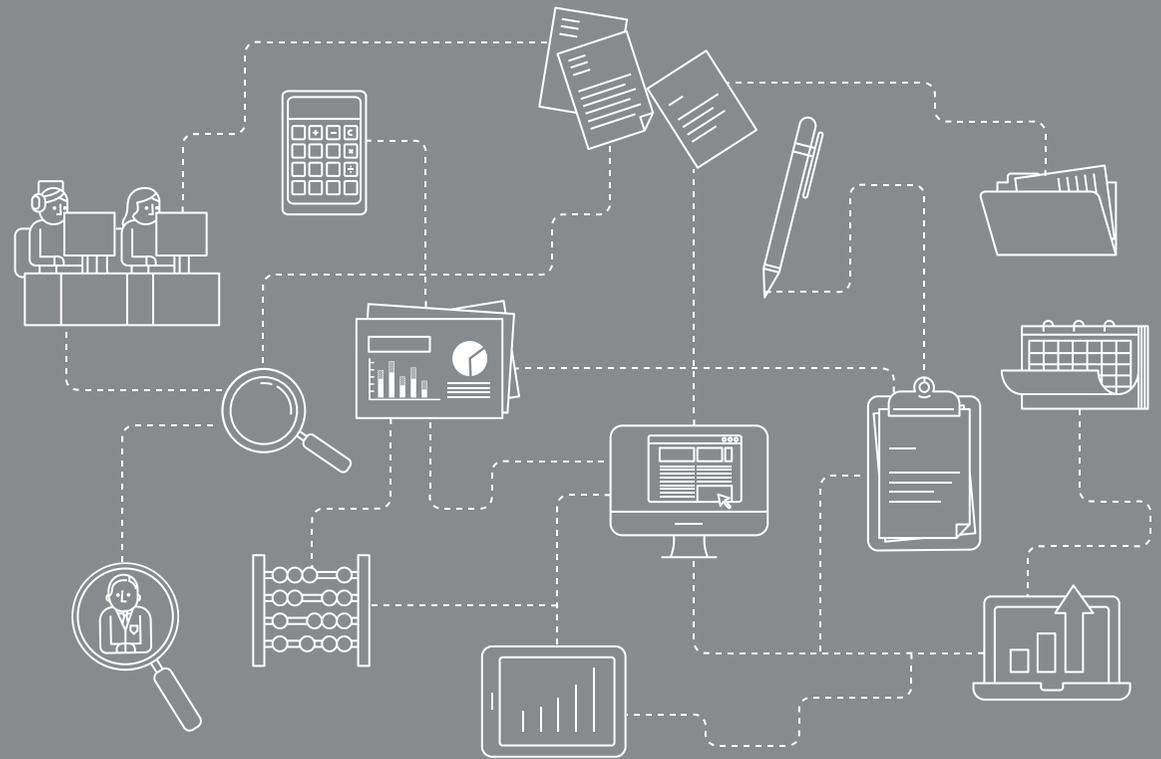
We have issued one final report as part of the internal audit plan since the Joint Audit Committee meeting in July 2024. A summary of the outcome of this review is provided in Section 1. [\[To discuss and note\]](#)

The graphic below provides a summary update on progress against the 2024/25 plan. [\[To note\]](#)



# Final Reports

# 01



# 1 FINAL REPORTS

## 1.1 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			
		Adv	L	M	H
<b>Follow Up of Previous Internal Audit Management Actions: Visit 1</b>					
<u>Objective:</u> To ensure that agreed management actions raised by internal audit have been actioned by management.	<b>Good Progress</b>	0	0	1	0

# Appendices

# 02



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Assignment	Status / Opinion issued	Actions agreed				Target JAC meeting (as per IA plan)	Actual JAC meeting
		A	L	M	H		
Follow Up of Previous Internal Audit Management Actions: Visit 1	<b>Presented at this meeting</b> <b>Good Progress [●]</b>	0	0	1	0	September 2024	September 2024
Complaints	Draft report issued on 28 June 2024	-	-	-	-	September 2024 <sup>1</sup>	-
Data Protection	Fieldwork scheduled for week commencing 30 September 2024	-	-	-	-	December 2024	-
Business Continuity Planning	Fieldwork scheduled for week commencing 21 October 2024	-	-	-	-	December 2024	-
Key Financial Controls	Fieldwork scheduled for week commencing 21 October 2024	-	-	-	-	December 2024	-
Commissioning	Fieldwork scheduled for week commencing 4 November 2024	-	-	-	-	March 2025	-
Evidence Based Prosecution	Fieldwork scheduled for week commencing 13 January 2025	-	-	-	-	March 2025	-
Data Quality	Fieldwork scheduled for week commencing 20 January 2025	-	-	-	-	March 2025	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork scheduled for week commencing 27 January 2025	-	-	-	-	March 2025	-
Seized Exhibits	Fieldwork scheduled for week commencing 3 February 2025	-	-	-	-	June 2025	-
HR: Wellbeing Framework / Medical Retirement	Fieldwork scheduled for week commencing 10 March 2025	-	-	-	-	June 2025	-
Out of Court Resolutions / Prevention Orders	Fieldwork scheduled for week commencing 10 March 2025	-	-	-	-	June 2025	-

<sup>1</sup> The Complaints audit report was due to be presented to the September JAC meeting; however, there have been delays in the response to the report from the organisations which means this report will be presented at the December JAC meeting.

## APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Vulnerability (12 days) Contract Management (15 days) IOM (18 days)	On a six monthly basis we discuss the audit priorities with the Chief Finance Officer (Commissioner) and Director of Finance and Assets (Force) to ensure the audits reflect the risk profile of the organisations. Through our discussions, we confirmed the Vulnerability, Contract Management, and IOM reviews would now be undertaken in the first quarter of 2025/26. It should be noted that both the Chief Finance Officer and Director of Finance and Assets did not want the audits removed from the internal audit programme.

### Annual Opinions 2024/25

The Joint Audit Committee (JAC) should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the Committee should note that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report. We have only issued one final report to date, and this was a positive opinion.

We will provide further updates in 2024/25 with any impact from this work on our opinions.

### Information and briefings

Since the last JAC meeting, we have issued the following newsletters and briefing papers to Officers. If members of the Committee would welcome these publications, we can also circulate these to members:

- Emergency Services News Briefing (August 2024)
- Global Internal Audit Standards – Assessing Readiness
- RSM Risk Radar
- RSM Board Cyber Awareness Training Info Sheet
- RSM Cyber Incident Response Exercise Info Sheet

## APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery			Quality			
	Target	Actual	Notes*	Target	Actual	Notes*	
Draft reports issued within 10 days of debrief meeting	10	2 / 12 (100%)	-	Conformance with PSIAS	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	<i>As and when required</i>	-
Final report issued within 3 days of management response	3 days	2 / 12 (100%)	-	Response time for all general enquiries for assistance	2 working days	<i>2 working days (average)</i>	-
				Response for emergencies and potential fraud	1 working day	-	-

# FOR FURTHER INFORMATION CONTACT

**Dan Harris, Partner and Head of Internal Audit**

[Daniel.Harris@rsmuk.com](mailto:Daniel.Harris@rsmuk.com)

+44 7792 948767

**Philip Church, Associate Director**

[Philip.Church@rsmuk.com](mailto: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.