



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

Internal Audit Progress Report

10 December 2024

This report is solely for the use of the persons to whom it is addressed.

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# CONTENTS

Key messages.....	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

## KEY MESSAGES

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.

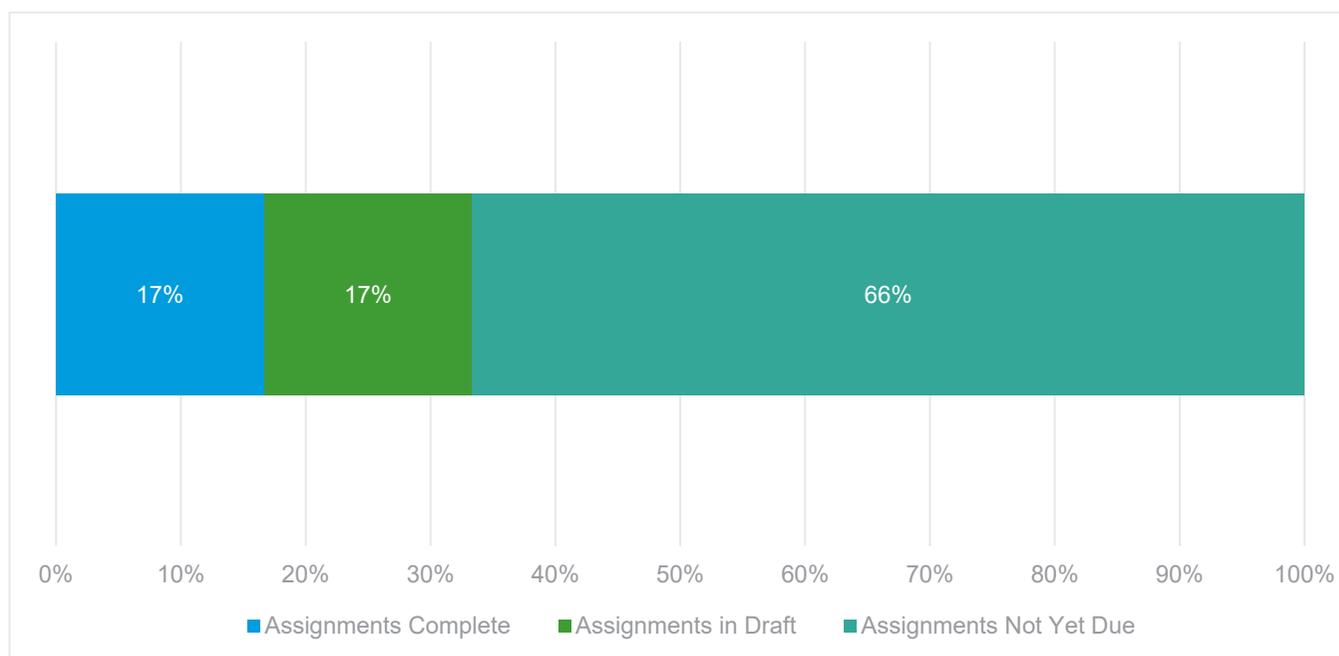


All reviews included within the internal audit plan 2024/25 have been scheduled and dates agreed with management. Full details of the audit and progress made against the internal audit plan 2024/25 can be found at Appendix A of this report. [\[To note\]](#)

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

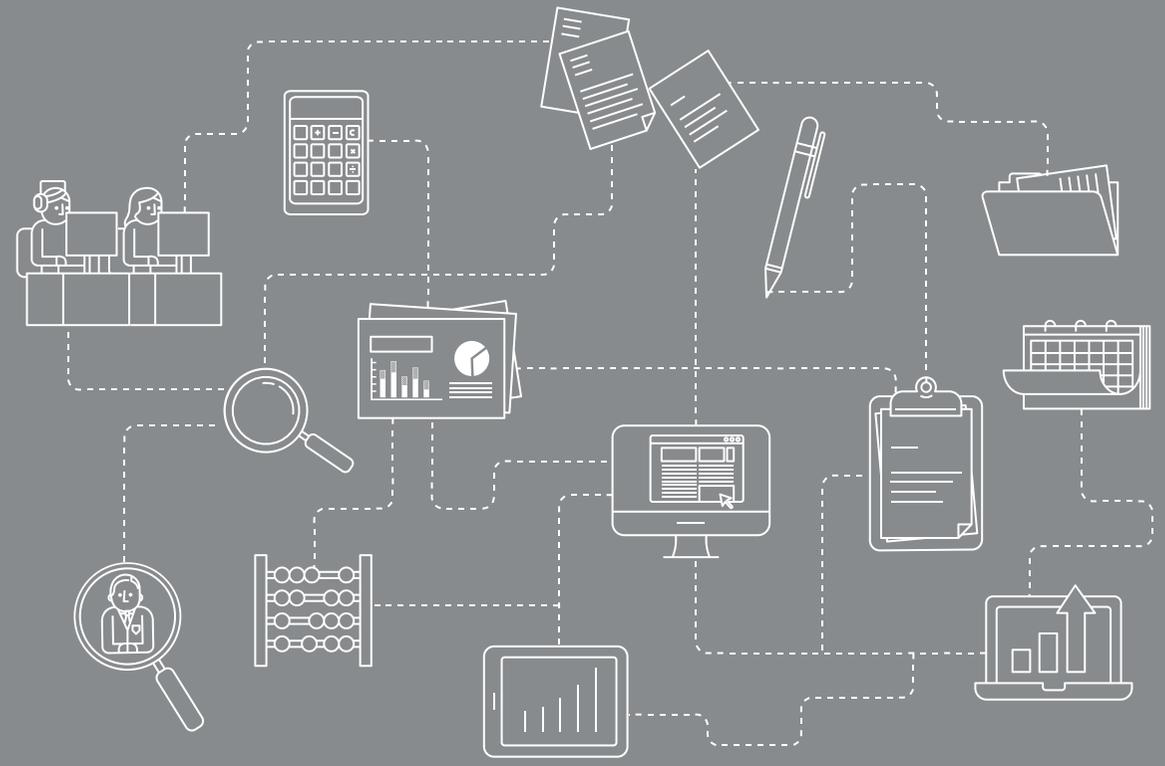
We have issued one final report as part of the internal audit plan since the Joint Audit Committee meeting in September 2024. A summary of the outcome of this review is provided in Section 1. [\[To discuss and note\]](#)

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			
		A	L	M	H
<b>Complaints</b>	<b>Reasonable Assurance</b>	1	5	1	0
<u>Objective:</u> To determine whether there is a robust process in place to manage complaints received in relation to both organisations are processed in a timely, fair and transparent manner.					
<u>Risk:</u> (Police and Crime Commissioner) Risk Reference: 1490 (Police and Crime Commissioner) Risk Reference: 1720					

# 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>Good Progress</b> [●]	0	0	1	0	September 2024	September 2024
Complaints	<b>Reasonable Assurance</b> [●]	1	5	1	0	September 2024 <sup>1</sup>	December 2024
Key Financial Controls - Payroll	<b>Draft report issued on 13 November 2024</b>	-	-	-	-	December 2024 <sup>2</sup>	-
Business Continuity Planning	<b>Draft report issued on 25 November 2024</b>	-	-	-	-	December 2024 <sup>2</sup>	-
Data Protection	<b>Fieldwork ongoing</b>	-	-	-	-	December 2024 <sup>2</sup>	-
Commissioning	<b>Fieldwork ongoing</b>	-	-	-	-	March 2025	-
Evidence Based Prosecution	Fieldwork w/c 13 January 2025	-	-	-	-	March 2025	-
Data Quality	Fieldwork w/c 20 January 2025	-	-	-	-	March 2025	-
Follow Up of Previous Internal Audit Management Actions: Visit 2	Fieldwork w/c 27 January 2025	-	-	-	-	March 2025	-
Seized Exhibits	Fieldwork w/c 3 February 2025	-	-	-	-	June 2025	-
HR: Wellbeing Framework / Medical Retirement	Fieldwork w/c 10 March 2025	-	-	-	-	June 2025	-
Out of Court Resolutions / Prevention Orders	Fieldwork w/c 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.

<sup>2</sup> The Business Continuity Planning and Key Financial Controls audit reports were due to be presented to the December JAC meeting; however, these reports have been issued recently and require presenting to the GAIN Board prior to submission to JAC. For the Data Protection review, RSM performed additional testing of arrangements at the Commissioner's office which has delayed the issue of this report.

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## 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) <b>Presented to JAC in September 2024</b>	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, but just deferred into 2025/26.

### 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 two final reports to date, and these were both positive opinions.

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 (November 2024)

## APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery			Quality		
	Target	Actual	Notes*	Target	Actual	Notes*
Audits commenced in line with original timescales*	Yes	Yes	Conformance with PSIAS	Yes	Yes	
Draft reports issued within 10 working days of debrief meeting	10	4 / 12 (100%)	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Final report issued within 3 working days of management response	3 days	2 / 12 (100%)	Response time for all general enquiries for assistance	2 working days	2 working days (average)	
			Response for emergencies and potential fraud	1 working day	-	

### Notes

This takes into account changes agreed by management and Joint Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

# FOR FURTHER INFORMATION CONTACT

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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.

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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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