



**CLEVELAND  
POLICE**

## Cleveland Joint Audit Meeting Record – **OPEN SESSION**

**Date:** Tuesday 10 December 2024

**Time:** 10:00 – 12:30

**Venue:** PCC Meeting Room, CPHQ, Cliffland Way, Hemlington, TS8 9GL and MS Teams

### Meeting Attendance:

<b>Committee Members</b>	
Stuart Green – Chair (SG)	
Gill Rollings (GR)	
Liz Hall (LH)	
Jon Carling (JC)	
David Chefneux (DC)	
Catherine Dillon-Goodier (CDG)	

<b>Office of the Police and Crime Commissioner</b>	
Lisa Oldroyd (LO)	Chief Executive and Monitoring Officer
Michael Porter (MP)	Chief Finance Officer
Jessica Seaman (JS)	Business Support Officer

<b>Cleveland Police</b>	
Ian Wright (IW)	Director of Finance and Assets – Executive
Gillian Currie (GC)	HMIC Liaison Officer
Louise Solomon (LS)	Head of Corporate Services
Sara Lighfoot (SL)	Organisational Development Manager
Neal Gillson (NG)	Complaints and Discipline Sergeant
Emma Doubooni (ED)	Head of People Operations

<b>Internal Auditors – RSM UK Risk Assurance Services</b>	
Philip Church (PC)	Philip Church (PC)

<b>External Auditors – Forvis Mazars:</b>	
Cath Andrew (CA)	Senior Manager - Public and Social Sector Audit

### Apologies:

Victoria Fuller (VF)	Deputy Chief Constable
Mark Webster (MW)	Chief Constable

Agenda Item:	Discussion / Action:	Action Owner:
1.	<p><b>Apologies for absence:</b></p> <p>Chief Constable Mark Webster Deputy Chief Constable Victoria Fuller</p>	
2.	<p><b>Welcome and Introductions:</b></p>	
3.	<p><b>Declarations of interests:</b></p> <p>No declarations of interest were made.</p>	
4.	<p><b>Open Minutes of the previous meeting held on 26 September 2024:</b></p> <p>The minutes of the previous meeting were deemed an accurate and reasonable record.</p> <p>Members sought an update on the recruitment of the Chief Constable post. Presently, the current chief has not stated his intentions with regards to his tenure.</p> <p>A query was raised regarding Riot Compensation Claims by GR. The OPCC has been informed that costs will need to be covered. In response to this the PCC wrote a letter to the Home Office, however the situation has not changed. The current total for all claims combined is £426,000.</p> <p>The force also has a claim with the Home Office for just over £700,000 to cover the cost of policing during the disorder. Confirmation has not yet been received in terms of what percentage will be covered.</p> <p>Cyber Awareness Information Security Workshop will be occurring on Monday 16<sup>th</sup> December.</p> <p><b>ACTION: Action Tracker to be established by Business Support Team within OPCC to allow actions to be reviewed at each meeting.</b></p>	<p><b>OPCC</b></p>
5.	<p><b>Cleveland Police Internal Audit Report:</b></p>	

	<p>The action plan submitted is a live document. All victim code and capability related actions have been collated and are ready for presentation before closure.</p> <p>The outstanding Health and Safety related action is being raised within a tactical meeting today and if approved will be ready to be presented.</p> <p>The action related to security that needs to be completed before February 2025 remains ongoing but should be finalised in January for follow up assessment.</p> <p>A slight typo within item 604 in the document was highlighted by members. GC explained that this can now be discounted following review.</p> <p>DC queried the frequency of HR Performance, Capability and Victims Code audits. GC explained that this can vary, and they can be both annual or as and when required. The frequency is decided at the beginning of each reporting year.</p> <p>Members acknowledged the level of progress made in relation to the items within the report.</p>	
<p><b>6.</b></p>	<p><b>Internal Audit Reports and Progress Plan Update:</b></p> <p><b>Progress Report:</b></p> <p>Update provided on thirteen assurance related items and two follow ups.</p> <p>The Complaints report was finalised at the previous Joint Audit Committee Meeting.</p> <p>The objectives of the review can be found on page five of the report and progress against the overall programme is noted on page seven.</p> <p><b>ACTION: Appendix B refers to any intended changes to the plan. This was previously reported to the committee and members will meet with IW and MP to look at the key priorities.</b></p> <p>KPI's can be found on page 9, appendix C. These form part of the internal audit charter and are there for information purposes.</p> <p>SG asked if ongoing work items are progressing and if any resourcing issues have come to light. The Commissioning report has been issued in draft form; however, the data protection report remains outstanding.</p>	<p><b>IW/MP</b></p>

	<p><b>Emergency Services News Briefing:</b></p> <p>The briefing document forms part of the progress paper and flags any proposed changes to the legislation. It also highlights any new publications that have been issued.</p> <p>GR asked about anti-social behaviour and the impact this has on officers. IW explained that the field work for the PEEL inspection report was recently completed, this is due out in the spring of 2025. Wellbeing support for officers is covered within this. Any follow up assessments can be done once the report is released.</p> <p>MP also highlighted the positive results within the staff survey conducted by the force.</p> <p><b>Internal Audit Code of Practice:</b></p> <p>Document attached for information purposes. There will be some overall changes to the code in 2025. RSM's processes and procedures will be aligned and adapted to these changes.</p> <p><b>Complaints:</b></p> <p>The purpose of this report is to assess whether there are robust processes in place to monitor complaints. Reasonable assurance has been given in respect of this on page three. However, one medium and five low priority actions were raised. The summary of additional details can be found on pages 5-7.</p> <p>JC queried if the force and the OPCC are on course to achieve the actions mentioned. MP explained from an OPCC perspective, the office is on track to meet the requirements set. In Addition to this, the Resolution team within the office have recently been reaccredited in Customer Service Excellence.</p> <p>CDG raised a query surrounding a comment which states the office cannot take a complaint on board if the sender does not have an email address. This is something the OPCC are looking to address.</p>	
7.	<p><b>Treasury Management:</b></p> <p>Members previously agreed to take on some responsibilities from the start of this financial year around Treasury Management. The strategy documents were brought to the meeting in March prior to this agreement.</p>	

The documented presented in this meeting is the half year review of the processes and procedures and the current court costs associated with the potential indicators. The report also covers how the organisation has performed and how it is expected to perform in the next year.

Presently, there is no indication that any of the limits set at the start of this financial year will be breached. The organisation is actively managing its monetary position

Part of the reason for the above is that in July each year, the government pays out pension grants. This is normally between £25-30 million. The figure the organisation receives is only 80% of what it needs. The remaining 20% is not provided until the following July, so cashflow needs to be carefully monitored.

Potential retirements within the organisation are also an important consideration, these normally fall just before the end of the financial year.

A further constraint is covering funds required for grants that the government do not reimburse until a later date. This does not assist with cashflow monitoring.

MP advised that the financial needs of the organisation need to be balanced against the temptation to borrow money. Rates are not good currently and remain above 5%. There is capability within the indicators to borrow up to £5-7 million temporarily.

LH queried capital expenditure and whether this is on track for the end of the financial year. MP & IW explained there may be an element of slippage around ICT schemes, but not on a large scale.

DC asked if any temporary borrowing would solely cover the period up until July when the government would be likely to reimburse costs. MP advised that this was correct.

DC also queried the authorised limit and whether any potential borrowing would impact this. MP explained that the organisation may investigate increasing this limit in the next financial year. MP also stated that financial reserves in the last financial year were between £17-20 million. This should provide enough of a buffer in the short term.

JC asked around risks associated with the financial position of the organisation being actively managed and whether any

	<p>issues are likely to continue beyond July next year. MP advised that no payments will be postponed, and no purchases will be actively delayed. Beyond this financial year, MP will look to reassess the overall strategy.</p> <p>IW advised that the Senior Finance Manager, Sandra Swan will be retiring and expressed thanks to her for her service. A newly qualified accountant will be taking over this role and a succession plan is in place.</p>	
<p><b>8.</b></p>	<p><b>HMIC Reports and AFI Trackers:</b></p> <p>LS provided Annual update on current position against outstanding areas of improvement and recommendations made by the inspectorate.</p> <p>The force experienced a relatively busy year with numerous inspections, the first of which being the PEEL assessment. The field work for this commenced in May 2024 and concluded with final data gathering at the end of October. The force is currently awaiting the final report which is due for publication in March 2025.</p> <p>In June 2024 the NCPI inspection within the force also took place. The report following this is due for publication in January 2025.</p> <p>Furthermore, Cleveland was also selected to undergo an inspection following the disorder in August 2024.</p> <p>2024 was another year of significant progress overall for the force and a proactive approach has been maintained when closing recommendations.</p> <p>Cleveland Police has continued to pick up several recommendations from National Thematic Inspections. There has been a significant amount of activity in this area and all information surrounding this is listed in section six of the report.</p> <p>The overall picture shows a reduction of ten national items on the tracker, and the number of local items has halved over the last twelve months.</p> <p>A significant amount of work has occurred in relation to the collation of evidence. Further evidence was gathered by the force in addition to the standard set required by HMIC.</p>	

	<p>DC queried three items listed as local causes for concern and asked for more specifics as to what these were. LS explained that these relate to an unannounced inspection of custody and would have been reviewed as part of the National Custody Team Inspection, however this team is due to be disbanded in March 2025. The force is already in discussion with their liaison lead, and this will be picked up as part of a local inspection. Once the force is content that that the causes for concern are addressed, they will be reviewed by HMIC.</p> <p>JC queried the role of the PCC within these inspections. LO advised that once the force make the OPCC aware of any recommendations, there is a fifty-six-day window to respond, and any findings are fed into the Scrutiny and Accountability programme.</p> <p>IW explained that the Deputy Chief Constable will join the upcoming Data Protection Briefing to brief members on the NCPI Inspection and the actions following this. Members were content in relation to this.</p>	
<p><b>9.</b></p>	<p><b>Annual Ethics Committee Report:</b></p> <p>NG presented the Annual Ethics Committee Report. Cleveland Police has several ethics related boards: The Ethics and Standards Board, The Independent Ethics Committee, The Youth Commission and Ethics Advocates.</p> <p>A report is currently being produced by the Northern Region Ethics Committee. This will look at what a good ethics committee and structure looks like. The force will look to ensure that its processes align with the report.</p> <p>The force made changes to its ethical dilemma form to make it more encompassing and ensure it captures all sources of ethical dilemmas.</p> <p>Ethical dilemmas come from a range of places including the OEL or Professional Standards command, the force control room, front desk, the Chief Officer Team and HR. Two general enquires were also received.</p> <p>The College of Policing are hosting a roadshow in January to showcase good practice, and the force have been invited to talk about its role within the code of ethics.</p> <p>The Code of Ethics for 2024 aims to be modern, simplified and easy to use within everyday policing. The overall message in the code encourages courage, respect, empathy and public</p>	

	<p>service. It emphasises doing the right things, in the right way, for the right reasons.</p> <p>The Code is for all and will be communicated to both officers and staff through various inputs. This roll out is not yet complete, however it has been delivered to 1000 members of staff so far and the programme will continue into 2025.</p> <p>In terms of examples of ethical dilemmas, these often highlight real cases with a definitive answer that lead to a quantifiable change.</p> <p>Ethical discussions on the other hand, focus on how the force communicates with the public.</p> <p>GR queried charging for missed appointments which is mentioned in the report. NG advised that HR have been trying to address missed wellbeing appointments by staff who have been referred. Every missed appointment has a cost, and one of the options put forward was to charge individuals for non-attendance. This was not a preferred option, and it was determined it would not be viable.</p>	
<p>10.</p>	<p><b>Cleveland Police Equality and Diversity Monitoring Report:</b></p> <p>Reporting period for this report was from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024. The upcoming report will be published on 31<sup>st</sup> March 2025 in line with statutory requirements.</p> <p>LH queried the age profile of the workforce mentioned on page six of the report and whether the force have any plans to recruit within the younger age demographic. SL explained that on page nine the attraction strategy mentions the increase in the number of routes into the force for that age range.</p> <p><b>ACTION: JC asked how the age gaps within the force impact on its overall hierarchy and if the gaps are more prevalent within certain ranks. SL will take this question away from the meeting and return to members with a response.</b></p> <p>CDG mentioned that the force has confident employer status in relation to disability and asked if steps were being taken to recruit more people with disabilities. SL explained that there are three delivery plans aligned to partnerships, communities and organisations. The force calendar is also aligned to visiting disability-based organisations to promote its recruitment strategy.</p>	<p>SL</p>

	<p>SG referred to Section Four on Page 21 and asked what work can be done to try and establish why fewer expressions of interest are being received to join the force. SL will take this way and speak with the recruitment team to see what steps are being taken to manage this.</p>	
<p>11.</p>	<p><b>Gender Pay Gap Annual Report</b></p> <p>This report covers the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 and sets out the force’s understanding of the gender pay gap by way of a series of prescribed calculations that compare the average hourly earnings of males and females. It also sets out an action plan to combat any identified gaps.</p> <p>Nationally across all sectors, the gender pay gap has decreased to 13.1% for the period of 2023-24 from 14.2% the previous year. The trend is the same within the force with both the mean and median calculations showing a decrease in comparison to previous years.</p> <p>There is an overall breakdown within the report showing the differences between police officers and police staff. The mean calculation for police officers shows a decrease of 0.18% and a 1.61% increase in the gender pay gap for police staff. The key point to note is that salary for both roles is dependent on rank and grading and makes no reference to gender.</p> <p>The data highlights that there are more males within certain levels and sectors within the organisation.</p> <p>For the 23-24 financial year, the force has increased its quota of females from 31.72% to 33.16% and intends to continue this trend.</p> <p>The gender pay gap action plan has been refocused based on the above. It has been established that the greatest disproportion of females in post is at the ranks of Sergeant, Inspector and Chief Inspector. Females are also less likely to seek promotion opportunities and so the force is focusing heavily on changing this and removing any barriers.</p> <p>DC queried if Cleveland was slightly better than the national average based on the figures stated in the report. ED confirmed that this was correct.</p> <p><b>ACTION:</b> DC also queried the figures on page four, both £17.45 and £17.25 are listed within the police staff table for the average hourly rate for males in the force. ED confirmed</p>	<p>ED</p>

	<p>the correct figure is £17.45 and will amend the other figure and percentages accordingly.</p> <p>MP asked if the decrease in the pay is due to actions the force has taken internally or if it because of the recent pay settlements, given all employees received the same increase in salary. ED advised that both factors have influenced this.</p> <p>Emphasis is also being placed on employee exit rates and speaking to staff to see how plans to retain staff can be shaped going forward.</p>	
<p>12.</p>	<p><b>Local Audit Backstop Arrangements</b></p> <p>This report has been provided by the Financial Reporting Council to be shared with audit committees across the country. The document provides oversight to any potential challenges organisations could face should they fail to meet the backlog timelines and any knock-on implications in the long term.</p> <p>CA advised that the 23-24 Audit Completion Report is not ready for this meeting due to the backstop date. An Audit Committee Meeting will also be required in February to approve the final accounts. An opinion is expected on the accounts and value for money commentary prior to the backstop date.</p> <p>DC expressed concerns from a public confidence point of view that it will take until February to report the position regarding the final accounts. MK touched on the accountability gap that has arisen because of the failure of the audit market to deliver timely opinions. There are two elements that join to enable an opinion or statement of accounts. The accounts themselves need to be produced in a timely manner and be of good quality. They also need to be supported by high level working papers and the external audit needs to be properly resourced. Across the country this has not been in place. MK anticipates that the backstop imposed will be academic for Cleveland Police as a resourced programme is in place to complete the outstanding audit before the deadline.</p> <p>LH touched on press reports from the last week, in which the government have acknowledged that the abolition of the audit commission may have been a mistake and are now looking at alternative proposals. MK is aware of the consultation arrangements in place, and the state of the current audit market as well as weaknesses in Local Authority Finance Teams since the 2019 Redmond Report. There are also</p>	<p>MP</p>

	<p>discussions at a national level around a Centralised Audit Arrangement.</p> <p><b>ACTION:</b> SG asked for a date to be proposed for the additional Audit Committee Meeting in February to review the final accounts.</p> <p>MP explained that the above will be arranged as soon as possible and will be held on Microsoft Teams.</p> <p>It is also positive news that the force will not have to use the backstop arrangements. The impact around public perception that would be faced should the organisation have needed to utilise this would have been large scale.</p> <p>IW echoed the importance of not accessing the backstop arrangements.</p> <p>LH queried the audit of Teesside Pension fund by MAZARS and if measures have been put in place to ensure this is completed in a timely manner. MK explained the importance of understanding the work done by the previous auditor. this has not yet been received and so the audit has not commenced. Arrangements are being put in place to attempt to conclude the audit prior to the backstop date, however MK cannot confirm this will happen.</p>	
<p><b>13.</b></p>	<p><b>Report on Amendments to Code of Corporate Governance- December 2024</b></p> <p><b>ACTION:</b> IW explained that section 3.4, C 1.19 of the report has been drafted incorrectly. The request for the chair to approve IW having a say on OPCC financial claims is incorrect and needs to be removed. The paper will therefore be withdrawn and brought to the next committee.</p>	<p><b>IW</b></p>