



POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Internal Audit Progress Report

Joint Audit Committee - 27 March 2025

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the Joint Audit Committee (JAC) 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.



We have issued five final reports as part of the internal audit plan since the JAC meeting in 10 December 2024:

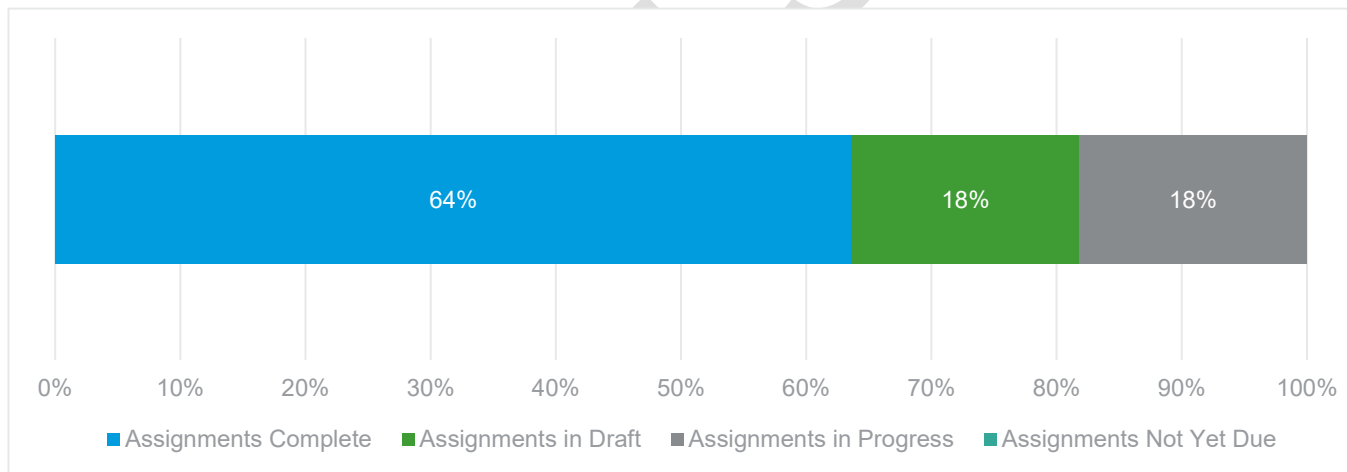
- Commissioning
- Data Protection
- Key Financial Controls
- Business Continuity Planning
- Follow Up Visit 2

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and note\]](#)

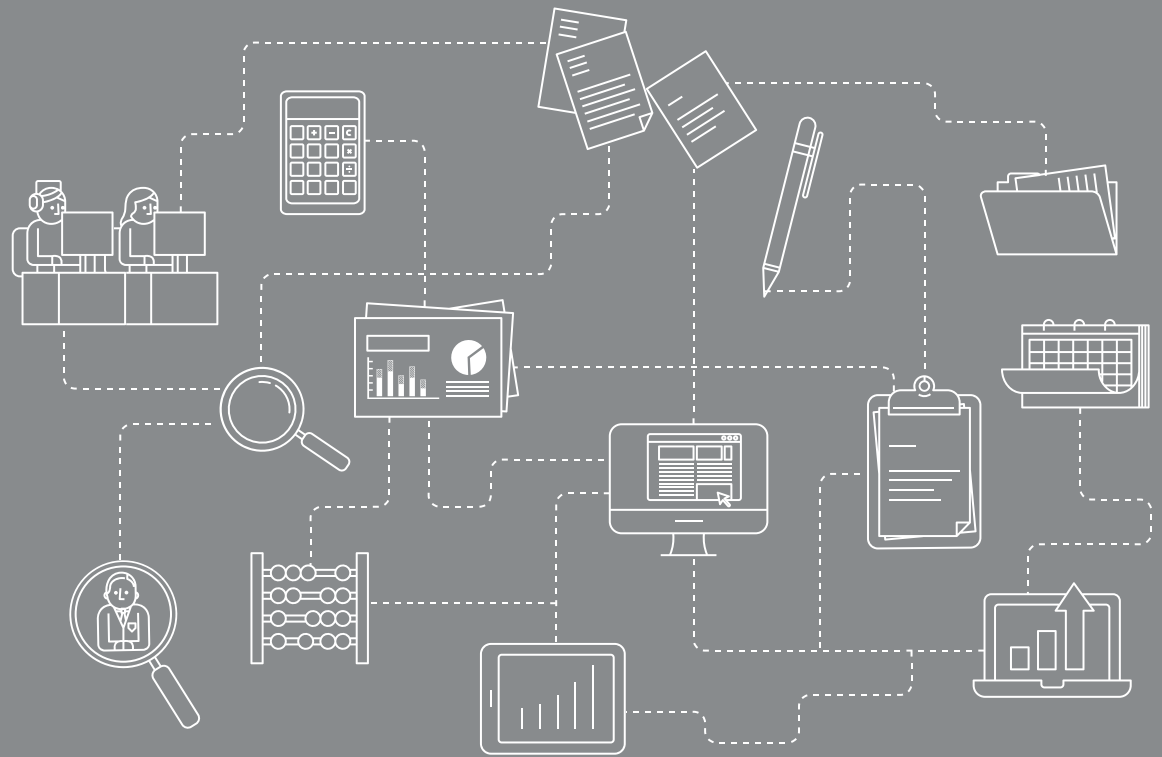
Any agreed changes to the internal audit plan 2024/25 have been detailed under Appendix B of this report. [\[To note\]](#)

Our internal audit plan for 2025/26 has been agreed with management, and is shared with the JAC for discussion and approval. [\[To discuss and approve\]](#)

Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)






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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.

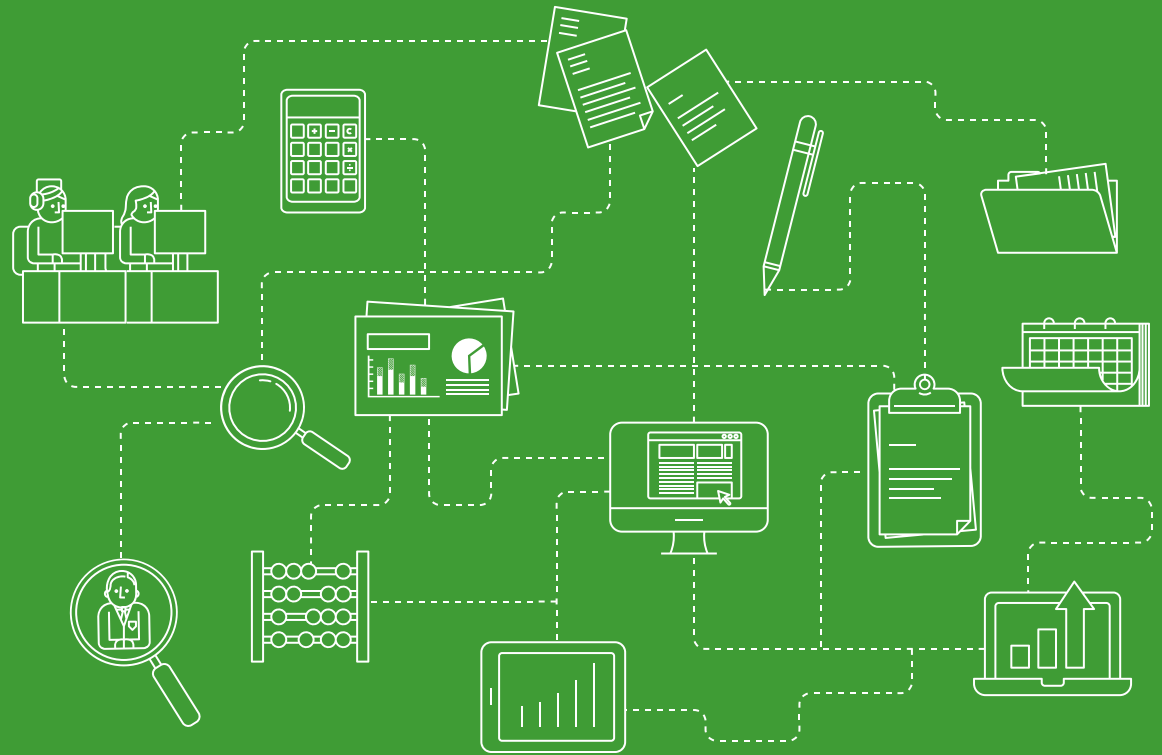
Assignment	Opinion issued	Actions agreed		
		L	M	H
Commissioning <u>Objective:</u> In 2022/23, RSM carried out a Commissioning review, which resulted in a minimal assurance opinion being provided. The objective of this review will be to provide assurance that commissioned services are delivering value 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. Risk - (Police and Crime Commissioner) Risk Reference: 1487: Commissioning of services.	Reasonable Assurance 	4	3	0
Data Protection <u>Objective:</u> We will review the organisations' approach to ensure compliance with the General Data Protection Regulation (GDPR), in relation to the use of personal data. We will not provide a formal opinion as part of this review. Risk - (Police and Crime Commissioner) Risk Reference: 1753: Data Protection. (Chief Constable) Risk Reference: 1552: SR22 - Failure to meet compliance with all requirements of GDPR and Data Protection Act 2018.	Advisory	0	2	0
Key Financial Controls <u>Objective:</u> To assess the adequacy and effectiveness of internal controls in place at the Force for managing its key financial systems. The review will focus on payroll arrangements at the organisations.	Substantial Assurance 	3	0	0
Business Continuity Planning <u>Objective:</u> Review of the Force's business continuity arrangements for continued service delivery in the event of an incident or crisis.	Substantial Assurance 	1	1	0

Assignment	Opinion issued	Actions agreed		
		L	M	H
Follow Up: Visit 2 <u>Objective:</u> To ensure that agreed management actions raised by internal audit have been actioned by management.	Good Progress [●]	0	0	0

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Appendices

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

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		L	M	H		
Follow Up of Previous Internal Audit Management Actions: Visit 1	Good Progress [●]	0	1	0	September 2024	September 2024
Complaints Rachelle Kipling	Reasonable Assurance [●●]	5	1	0	September 2024 ¹	December 2024
Key Financial Controls Ian Wright	Substantial Assurance [●]	3	0	0	December 2024 ²	March 2025
Business Continuity Planning Ian Wright	Substantial Assurance [●]	1	1	0	December 2024 ²	March 2025
Data Protection Michael Porter	Advisory	0	2	0	December 2024 ²	March 2025
Commissioning Rachelle Kipling	Reasonable Assurance [●●]	4	3	0	March 2025	March 2025
Follow Up of Previous Internal Audit Management Actions: Visit 2	Good Progress [●]	0	0	0	June 2025	March 2025
Seized Exhibits Ian Wright	In draft				June 2025	-
Evidence-led Prosecution Ian Wright	In draft				March 2025	-
HR: Wellbeing Framework / Medical Retirement	In progress				June 2025	-

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		L	M	H		
Lynne Swift OBE						
Data Quality	In progress				March 2025	-
Ian Wright						

1 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.

2 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.

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Vulnerability Contract Management IOM Presented to JAC in September 2024	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.
2	Out of Court Resolutions / Prevention Orders Presented to JAC in March 2025	Agreed by Director of Finance and Assets to defer this work due to pressure issues within the Force. This audit has been proposed to be included in the 2025/26 plan, in place of the IOM audit.

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 issued nine final reports to date, seven include positive opinions, one is an advisory audit and one was a one minimal assurance report. The minimal assurance report will impact our opinions, but will not in isolation qualify the 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 (February 2025)

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 days of debrief meeting	10 days	7 / 7 (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	
Management responses received within 10 days of draft report	10 days	3 / 7 (43%)		Response time for all general enquiries for assistance	2 working days	100%	
Final report issued within 3 days of management response	3 days	7 / 7 (100%)		Response for emergencies and potential fraud	1 working day	N/A	

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.

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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 Police and Crime Commissioner for 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.

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