



POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Internal Audit Progress Report

25 September 2025

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KEY MESSAGES

The internal audit plan for 2025/26 was approved by the Joint Audit Committee (JAC) at the 20 March 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



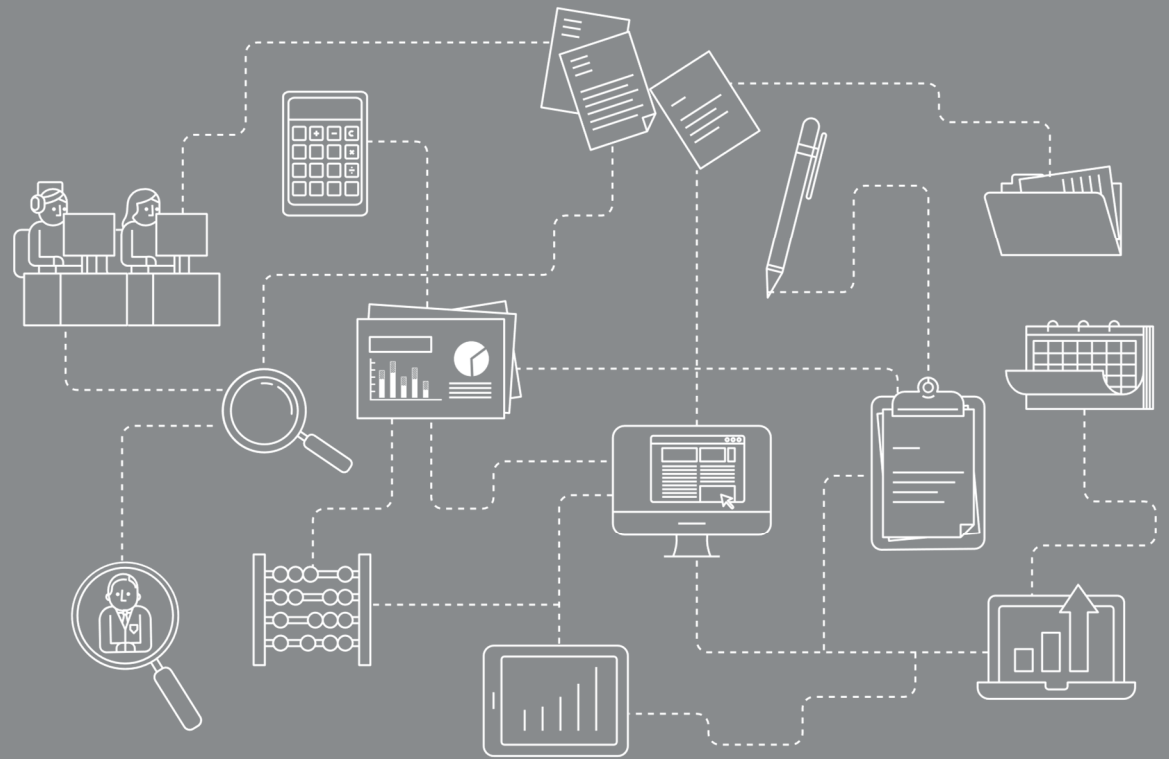
Internal Audit Plan 2024/25 – We have issued one final report for Data Quality; this brings the 2024/25 plan to a close. [\[To discuss and note\]](#)

Internal Audit Plan 2025/26 - We have issued two final reports covering Key Financial Controls - Procurement and HMICFRS Tracking and two draft reports for Firearms Licensing and Vulnerability since the last Joint Audit Committee meeting. [\[To note\]](#)

Details of the progress made against the internal audit plan 2025/26, are included at Appendix A. [\[To note\]](#)

Final Reports

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1 FINAL REPORTS 2024/25 INTERNAL AUDIT PLAN

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
Data Quality Our audit identified that whilst there are controls in place, these were limited in their ability to effectively identify, assess and manage data quality issues. This was primarily due to the scale of the data quality problems and the limited resources available to effectively address these. The Force did not have a Data Quality Strategy or Policy setting out the agreed approach to data quality, nor did it have documented standards for specific data sets (other than for person records though this has not been fully rolled out). As such, officers and staff were unaware of specific requirements when inputting key information into Force systems, and an approach is not in place to ensure a consistent standard. Whilst a clear process was implemented by the Data Quality Team to address data quality issues (both manually and automatically), it produced a significant volume of discrepancies on a daily basis, limiting the Data Quality Team to reactive work rather than proactive and preventative work. This also had the effect that the Data Quality Team had been unable to provide training or generate effective awareness to the wider Force regarding data quality. This forms part of our rationale for providing a partial assurance opinion. However, we confirmed that a clear response to the issue between systems was undertaken including action plans and regular reporting. We confirmed that this response appeared to have resolved the issue, although we had not been able to fully verify this. It should be noted that whilst we met and discussed with the Performance, Quality and Review Team, our audit has been focused on data quality generally, and we did not consider the quality of data with respect to specific cases or incidents.	Partial Assurance	1	3	1

2 FINAL REPORTS 2025/26 INTERNAL AUDIT PLAN

2.1 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	L	M	H
Key Financial Controls - Procurement				
As part of our review of the controls in place surrounding the Procurement Framework and testing of compliance of these, we found the controls were being complied with in practice and following the introduction of the changes to the systems in place this will further enhance their compliance with the Procurement Act 2023.				
As a result of our audit testing, we identified findings which have resulted in three medium and one low priority action being agreed with management. The medium priority management actions are in relation to reporting of supplier performance to the Joint Audit Committee; the second action was in relation to our data analytics review where we identified suppliers with an expenditure over £50,000, however did not explicitly appear on the contracts register. Our third action related to completeness of data held in the contracts register, with key information such as contract start dates, length of terms and contract value missing.	Reasonable Assurance	1	3	0
HMICFRS: Tracking and Monitoring				
Overall, the controls in place governing the receiving, recording, monitoring, reporting, and closure of recommendations issued by HMICFRS were found to be well designed and consistently complied with by the teams involved. The Force's approach to managing the recommendations is split into a multi-step process, all of which is overseen by the HMICFRS Liaison Officer from the Force, and the Force Liaison Lead from HMICFRS.				
We confirmed that on the Force's Strategic Action and Recommendation Tracker (StART) system, adequate information for each recommendation/area for improvement (AFI) was recorded. The Force effectively track each recommendation/action through this system, and the system provides the ability to request additional updates from the action owners if there has not been an update for an extended time. Furthermore, upon action completion for level two recommendations/AFIs, a closure letter is produced by the Force for HMICFRS with details of the action taken by the Force to address the recommendations.	Substantial Assurance	0	0	0
We also confirmed that where relevant, risks associated with actions that are provided are transferred onto the Force's Strategic Risk Register. Our testing has shown that the Force has a constructive relationship with HMICFRS, with frequent communications with their Force Liaison Lead.				

Appendices

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APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		L	M	H		
Key Financial Controls – Procurement	Final Report Reasonable Assurance	1	3	0	September 2025	September 2025
HMICFRS: Tracking and Monitoring	Final Report Substantial Assurance	0	0	0	September 2025	September 2025
Vulnerability	Revised Draft Issued 08 August 2025	-	-	-	September 2025	See Appendix B, Note 1
Firearms Licensing	Draft Issued 08 August 2025	-	-	-	September 2025	See Appendix B, Note 1
Management of Assets / Licensing	Fieldwork in progress, delays in receipt of evidence which was further impacted by RSM annual leave	-	-	-	September 2025	See Appendix B, Note 1
Financial Planning	Fieldwork complete, in RSM quality assurance review	-	-	-	September 2025	See Appendix B, Note 1
Follow Up Visit One	In Progress	-	-	-	September 2025	See Appendix B, Note 1
Vetting	Scope agreed, fieldwork commencing September 2025	-	-	-	December 2025	-
Equality and Diversity	Fieldwork in progress	-	-	-	December 2025	-
Fraud Arrangements	Scope issued, fieldwork commencing September 2025	-	-	-	December 2025	-
Legal Litigation	Scope issued, fieldwork commencing October 2025	-	-	-	December 2025	-
Human Resources: Learning and Development	Planned October 2025	-	-	-	December 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		
Out of Court Resolutions / Prevention Orders	Planned October 2025	-	-	-	March 2026	-
Risk Management	Planned November 2025	-	-	-	March 2026	-
Human Resources: Recruitment and Selection including Progression and Promotion	Planned January 2026	-	-	-	March 2026	-
Contract Management	Planned March 2026	-	-	-	June 2026	-
Police and Crime Plan	Planned March 2026	-	-	-	June 2026	-
Follow Up Visit Two	Planned February 2026	-	-	-	June 2026	-

* The timing of these audits have been changed to accommodate staff availabilities (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Vulnerability	All reports detailed here were originally detailed within the plan to come to the September 2025 JAC. To support a more robust governance process within the Force, the Vulnerability and Firearms Licensing are still in draft, but will be agreed in final for the next Committee. Operational delays largely impacted by annual leave over the summer have impacted on the conclusion of the latter three audit areas. Fieldwork is now largely complete on all three, and undergoing quality assurance from RSM.
	Firearms Licensing	
	Management of Assets / Licensing	
	Financial Planning	
	Follow Up Visit One	

Head of Internal Audit Opinion 2025/26

The committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The committee should note that any negative assurance opinions or advisory reviews with significant weaknesses will need to be noted in the annual reports and may result in a qualified / negative annual opinion. We have issued two final reports to date, both of which reflect positive assurance opinions, so we do not have any concerns to highlight at this stage regarding final opinions from our internal audit reports.

Other assurance activity

Since the last JAC meeting, we have issued the following briefings:

- Emergency Services News Briefing (August 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 the Global Internal Audit Standards in the UK Public Sector	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10	11.5 days		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	15 days		Response time for all general enquiries for assistance	2 working days	2 working days	
Final report issued within 3 days of management response	3 days	1 day		Response for emergencies and potential fraud	1 working day	N/A	

Notes

This takes into account changes agreed by management and 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.

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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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