



POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Internal Audit Progress Report

16 December 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.



Reports – Since the last JAC we have issued four final reports covering:

- Equality and Diversity,
- Financial Planning,
- Firearms Licensing; and
- Vulnerability

We have also issued a further two draft reports for Vetting and Management of Assets. [\[To note\]](#)

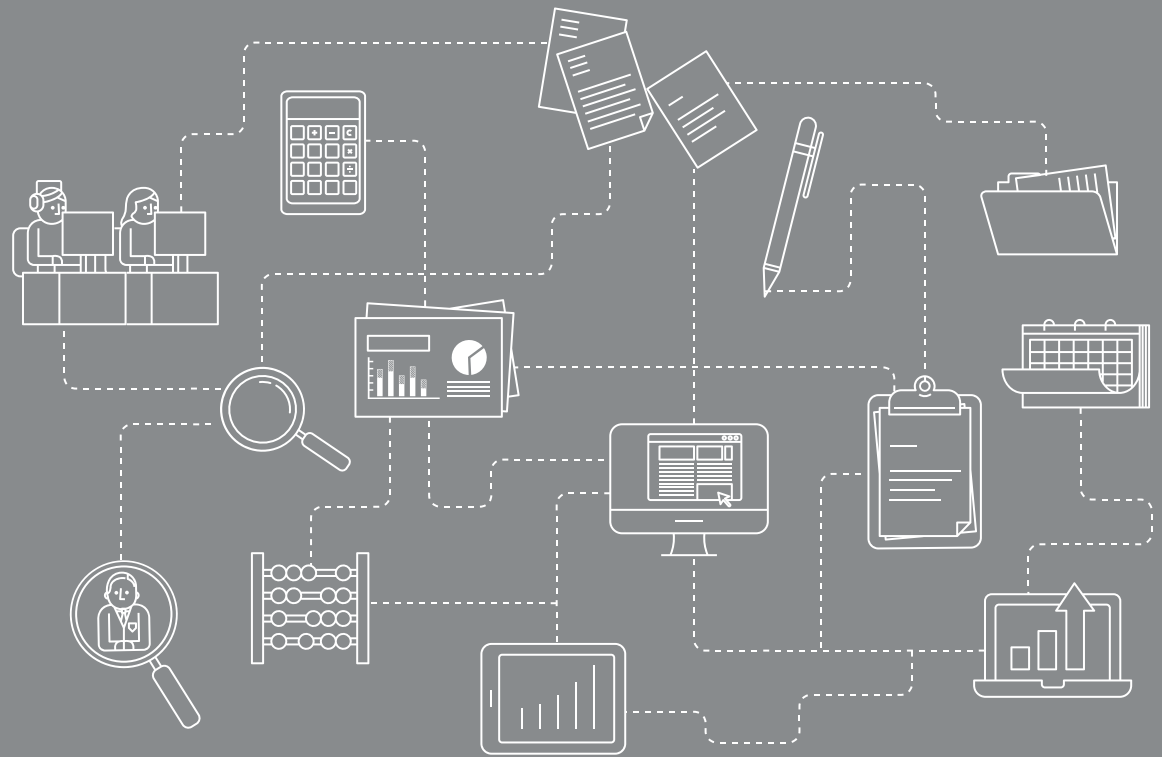
Details of the progress made against the internal audit plan 2025/26, are included at Appendix A. [\[To note\]](#)

Additional Papers:

We have also issued for the JAC consideration / for information, various client briefings and a benchmarking paper. [\[To note\]](#)

Final Reports

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1 FINAL REPORTS 2025/26 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
Financial Planning We found there to be a well-designed governance framework for developing, approving and monitoring delivery of the budget and long-term financial plans at the Force and the OPCC. We confirmed the capital budget is subject to a selection process, enabling spend to be targeted to areas of highest importance, and is supported by a regular monitoring process. Working papers supporting the creation of the budget and long-term financial plans were in place and are supported by reasonable assumptions and stress testing. We verified that the budgets and long-term financial plans have been discussed and approved by the Police and Crime Commissioner for Cleveland.	Substantial Assurance	0	0	0
Firearms Licensing We verified through testing that the Firearms Licensing and Explosives Team had well designed and effective controls and processes in place to ensure adequate suitability checks are carried out to support firearms licensing applications in compliance with the guidance issued by the College of Policing and the Home Office Statutory Guidance. Our review identified one medium and one low category action. The medium category action relates to the need to ensure greater visibility in the reporting of performance of the 11% of applications received in the past 12 months that are still in consideration.	Reasonable Assurance	1	1	0
Vulnerability Our review identified that work is underway to improve the Force's management and response to vulnerability following recent HMICFRS inspections. An updated Vulnerability Strategy was in draft, and the Force had produced a 4P (Prevent, Prepare, Protect and Pursue) Plan for 10 of the 14 vulnerability strands (with the remaining four in development). A number of governance groups were in place covering different vulnerability areas, with input from a range of individuals across the Force including members of the Chief Officer Team. Alongside this, the Force had an audit programme that is run by the Review and Assurance Team and covered a range of areas on a four-monthly cycle, including missing person cases, stop and search, and public protection notices (PPNs). Training was provided to officers regarding individual vulnerability areas, and there were several processes in place whereby the Force work with partner agencies to provide support to vulnerable individuals.	Advisory	1	3	1

However, our review and discussions with management identified a number of areas for improvement, including the finalisation of all 4P Plans, and ensuring greater clarity over responsibilities for certain vulnerability cases. It was noted that the Force are currently reviewing the structure of certain commands as part of Operation Unify, as well as responsibilities for specific cases and areas.

As a result of our audit we agreed one high, three medium and one low priority management action. It should be noted that our findings have also taken into account the results of previous audits undertaken by RSM, as well as the findings of HMICFRS inspections (such as the NCPI), ensuring duplicate actions have not been agreed. Our review has also focused on vulnerability at a strategic level and did not consider individual cases, nor has sample testing been undertaken.

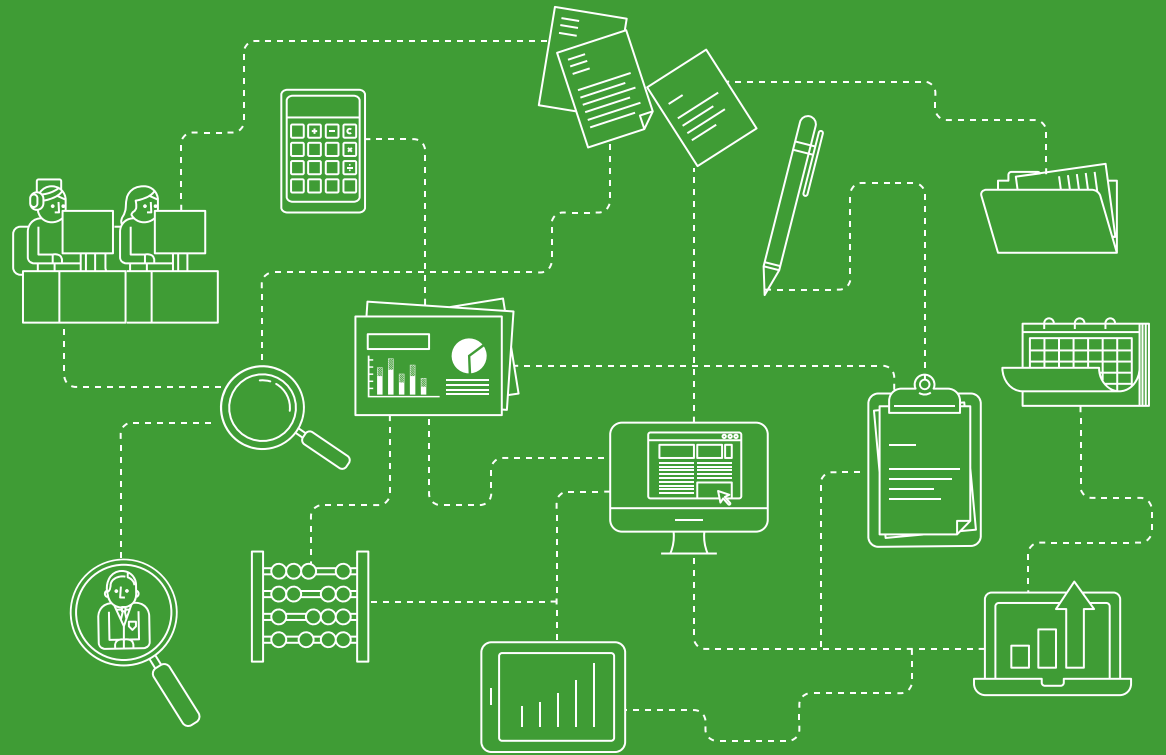
Equality and Diversity

We found that Cleveland Police has established a comprehensive framework to support DEI with strategic oversight provided by the SWPB and supported by targeted initiatives, including Positive Action programmes staff networks, and external accreditations such as Disability Confident Level 3 and Armed Forces Gold. Overall the Force demonstrates a structured, compliant, and proactive approach to DEI, with clear evidence of strategic intent and operational delivery.

Substantial Assurance	0	0	0
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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	Final Report Advisory	1	3	1	September 2025	December 2025
Firearms Licensing	Final Report Reasonable Assurance	1	1	0	September 2025	December 2025
Equality and Diversity	Final Report Substantial Assurance	0	0	0	December 2025	December 2025
Financial Planning	Final Report Substantial Assurance	0	0	0	September 2025	December 2025
Follow Up Visit One	Fieldwork concluded, in RSM quality assurance	-	-	-	Now March 2026*	-
Vetting	Draft issued November 2025	-	-	-	Now March 2026*	-
Management of Assets / Licensing	Revised draft issued October 2025	-	-	-	Now March 2026*	-
Fraud Arrangements	Fieldwork in progress	-	-	-	Now March 2026*	-
Legal Litigation	Fieldwork in progress	-	-	-	Now March 2026*	-
Out of Court Resolutions / Prevention Orders	Fieldwork in progress	-	-	-	March 2026	-
Risk Management	Planned March 2026	-	-	-	March 2026	-

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		L	M	H		
Human Resources: Recruitment and Selection including Progression and Promotion	Planned January 2026	-	-	-	March / June 2026	-
Contract Management	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 and RSM annual and study leave (we have not noted any issues with these timing changes).

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan previously reported:

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.
	Firearms Licensing	
	Management of Assets / Licensing	Operational delays largely impacted by annual (RSM and Force) and study leave (for RSM staff) 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 review from RSM.
	Financial Planning	
	Follow Up Visit One	
2	Human Resources: Learning and Development	As part of our annual planning cycle, we included a greater number of audits than those intended to be conducted during the year. Following our mid-year review of the internal audit plan with the CFOs, we agreed with management to remove the HR Learning and Development and Police and Crime Plan audits.
	Police and Crime Plan	

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 now issued any negative opinions to date, so we do not have any concerns to highlight at this stage regarding year end opinions from our internal audit reports.

Other assurance activity

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

- Emergency services - benchmarking of internal audit findings 2024/25 (November 2025)
- Emergency Services News Briefing – November 2025
- RSM Risk Radar Publication
- Failure To Prevent Fraud

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	11.4 days	*impacted by study leave	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	20.8 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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