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26 February 2026

Dear Matt and Victoria,

Conclusion of pending matters– Audit completion report

Following on from the recent Joint Audit Committee meeting and as required by International Standards on Auditing (UK), I am writing to communicate the conclusion of those matters that were marked as outstanding within the Audit Completion Report dated February 2026 and presented to the Joint Audit Committee on 23 February 2026.

The outstanding matters and the conclusions reached are detailed below:

Audit completion report	Update
Pensions	<p>We received the pension fund auditor assurance on 23 February 2026.</p> <p>A total unadjusted net difference of £2.9m was reported by the pension fund auditor as the value of assets in the draft financial statements was lower than the value provided by third party confirmations provided directly to the auditors. Given the PCC and CC's share of the pension fund assets at the year-end was approximately 4% and CC less than 1% of the scheme investments, the potential impact for the Group, PCC and CC's share of this gives a possible understatement of £126k, £9k and £117k.</p> <p>Similarly, there was a net difference reported by the pension fund auditor for the prior year of £8.2m overstatement of assets. Calculating the Group, PCC and CC's share of this gives a potential impact for the Group, PCC and CC's share of £350k, £25k and £325k.</p>

Audit completion report	Update
	<p>The pension asset for the Group, PCC and CC for both years is limited by the asset ceiling calculation and no adjustment is required.</p> <p>The letter from the pension fund auditor also shows that the data given to the actuary could be up to £36m lower than in the Pension Fund accounts (difference of around 0.39%). Calculating the Group, PCC and CC's share of this gives a possible shortfall of £1,530k, £110k and £1,420k in pension fund assets attributed to the Group, PCC and CC respectively. The asset ceiling cap means there is no impact on the Balance Sheet as the asset was already disclosed as nil. Therefore, the difference is limited to the disclosure notes.</p>
Review and close procedures	Our review and close procedures are complete with no issues to report.
Whole of Government Accounts	<p>We have not yet received full group instructions from the National Audit Office (NAO).</p> <p>We have not fully completed the work on the WGA return as the NAO may require further sample testing of components.</p>

If you wish to discuss these or any other points discussed at the meeting, then please do not hesitate to contact me.

Yours faithfully,



[Mark Kirkham \(Feb 26, 2026 09:29:20 GMT\)](#)

Mark Kirkham

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