

POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Internal Audit Progress Report

24 September 2026

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KEY MESSAGES

The internal audit plan for 2026/27 was approved by the JAC at the 26 March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.

Internal Audit Plan 2025/26

We have issued one final report since the last meeting:

- Failure to Prevent Fraud Review (13.25/26).

This brings the Internal Audit Plan for 2025/26 to a close, and a summary of the outcome of this review is provided in Section 1. **[To discuss and to note]**

Internal Audit Plan 2026/27

We have issued two final reports:

- Health & Safety (1.26/27)
- Police and Crime Plan (2.26/27).

A summary of the outcome of these reviews is provided in Section 2. **[To discuss and to note]**

Details of the progress made against the 2026/27 Internal Audit Plan are included at Appendix A. **[To note]**

Final Reports

01



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 2025/26	Opinion issued	Actions agreed			
		Adv	L	M	H
Failure to Prevent Fraud This review assessed the Police and Crime Commissioner for Cleveland (OPCC) fraud prevention framework against the principles set out in the Home Office's Guidance to organisations of the offence of failure to prevent fraud (November 2024, ECCTA s199). It should be noted that police forces are explicitly excluded from the scope of this offence – the guidance states it applies to large, incorporated bodies, subsidiaries, partnerships and incorporated public bodies, but does not apply to police forces or government departments. We provided suggested actions to consider including a fraud risk assessment, due diligence and communication, in accordance with good practice.	**Advisory**	7	0	0	0

Assignment 2026/27	Opinion issued	Actions agreed			
		Adv	L	M	H
Health and Safety (1.26/27) We note there has been improvement since the previous review, showing positive trends which has resulted in **reasonable assurance**. We evidenced structured processes, led by the Health and Safety Manager which provided consistency in completion of key processes. However, this presented a continuity risk as responsibility for driving these processes continues to largely rest with the Health and Safety Manager. We noted that there had been a recent appointment of a Health and Safety Advisor and as part of the onboarding to the role, there were a series of training requirements to ensure they are suitably qualified to undertake their duties. We noted that that the Health and Safety Manager relies on individual command areas to monitor risk assessment actions and does not maintain central oversight, creating a risk that overdue or incomplete actions may go unnoticed.	**Reasonable Assurance**	-	2	1	0

Assignment 2026/27	Opinion issued	Actions agreed			
		Adv	L	M	H
While this could impact risk management and assurance, we have not raised a management action but have instead flagged this within our conclusion. During the current audit we noted further areas of improvement resulting in one medium and two low priority actions being agreed with management.					
Police and Crime Plan Our review identified a framework of governance and controls were in place to monitor progress and delivery of the Police and Crime Plan. This was supported by an annual delivery plan that aligned to the Police and Crime Plan. Our review noted that assurance mechanisms, including monthly Police and Crime Plan Delivery Group meetings, monthly and quarterly senior management team (SMT) meetings, and quarterly reporting of progress to the PCC, were in place to ensure there was accountability and oversight over the Police and Crime Plan throughout the governance structure. Furthermore, we identified that Delivery and Performance Update Reports and the Annual Report were provided to the Police and Crime Panel, to support them in holding the PCC to account. However, our review of the action tracker used to maintain an audit trail of discussions at monthly Police and Crime Delivery Group meetings identified inconsistencies and gaps. We noted that terms are used interchangeably to record actions as complete, and that progress updates against actions are not recorded within the tracker on a consistent basis. As a result, we have agreed one advisory action in relation to the standardised and consistent use of the tracker to maintain a clear audit trail of the meetings.	**Substantial Assurance**	1	0	0	0

1.2 Themes arising from control observations

Theme	Advisory	Low	Medium	High
Poor record keeping	1	0	0	0
Training / awareness for staff	0	2	1	0
Total				

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2026/27

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Police and Crime Plan	Final Substantial Assurance [●]	2	0	0	0	September 2026	September 2026
Health and Safety	Final Reasonable Assurance [●]	0	2	1	0	September 2026	September 2026
Follow Up Vist 1	Fieldwork ongoing	0	0	0	0	December 2026	-
Seized Exibits	w/c 21 September 2026	0	0	0	0	December 2026	-
Prevention Orders	w/c 12 October 2026	0	0	0	0	March 2027	-
Overtime	w/c 9 November 2026	0	0	0	0	March 2027	-
Victims' Code	w/c 7 December 2026	0	0	0	0	March 2027	-
Sickness Absence	w/c 4 January 2027	0	0	0	0	March 2027	-
Key Financial Controls	Deferred (see Appendix B) w/c 18 January 2027	0	0	0	0	~~December 2026~~ March 2027	-
Follow Up Visit 2	w/c 15 February 2027	0	0	0	0	June 2027	

* 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

Changes to the Internal Audit Plan 2026/27

Detailed below are the changes to the audit plan previously reported. Two further changes have been noted at 2 and 3 in bold.

Note	Auditable area	Reason for change	Change reported to JIAC
1	Contract Management	The Contract Management audit that was originally scheduled for 2025/26 was deferred to 2026/27 with agreement from management.	June 2026
2	**Seized Exhibits** **Prevention Orders**	These audits are scheduled for September and October respectively. However, with impact to operational policing as well as the ongoing HMICFRS inspection, the timelines for these audits may be impacted. **(to note)**	September 2026
3	**Key Financial Controls**	A request was made to complete this audit in January 2027. The Key Financial Controls will be focused around key processes linked to the supply chain. Part of the scope of this work is dependent on an action from the previous Procurement audit, which is due to be implemented by December 2026. **(to note)**	September 2026

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2026/27. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete. We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

Head of Internal Audit Opinion 2026/27

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 no negative opinions to date. Further updates will be provided during the year.

Other assurance activity

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

- Emergency Services News Briefing August 2026

APPENDIX C: KEY PERFORMANCE INDICATORS

Delivery	Target	Actual	Notes*	Quality	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	2 / 2 (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	2 / 2 (100%)		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	2 / 2 (100%)		Response for emergencies and potential fraud	1 working day	1 working day	

*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.

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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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