

POLICE AND CRIME COMMISSIONER FOR CLEVELAND

Police and Crime Plan

FINAL Internal Audit Report: 2.26/27

7 July 2026

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AUDIT OUTCOME OVERVIEW

In line with our scope, the overview of our findings is detailed below.

Background: We have undertaken an audit of the Police and Crime Plan to determine whether there is evidence to support the delivery of the objectives outlined within the plan, and that there is regular review of progress against the plan. The Police and Crime Commissioner (PCC) is responsible for setting the police and crime objectives for Cleveland Police through the Police and Crime Plan. The PCC is also responsible for appointing the Chief Constable, and holding them to account for running the force, including the delivery of the plan.

Our audit has considered the Police and Crime Plan for 2024-2029 which was approved by the Cleveland Police and Crime Panel in November 2024.

As part of the development of the plan, the PCC conducted a major consultation in which the Office of the Police and Crime Commissioner (OPCC) spent time listening to communities and groups across Cleveland to understand which elements of the plan were of most important to them. The consultation identified key themes, which informed the following six priority objectives set out in the plan:

- Reduce crime, antisocial behaviour and harm;
- Deliver more visible and effective policing;
- Improve safety for women and girls;
- Ensure the right support for victims and vulnerable people;
- Build trust and confidence in policing and the justice system; and
- Tackle offending and reoffending.

As part of our audit we conducted interviews with the Head of Policy, Partnerships and Delivery, the Head of Standards, Scrutiny and Accountability, and the Head of Communications, Digital Media and Engagement to understand the processes in place to monitor the Police and Crime Plan.

Conclusion: Our review identified a framework of governance and controls is in place to monitor progress and delivery of the Police and Crime Plan. This is supported by an annual delivery plan that aligns 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, are in place to ensure there is 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 are 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 progress updates against actions are not recorded within the tracker on a consistent basis. As a result, we have agreed **one suggestion** in relation to the standardised and consistent use of the tracker to maintain a clear audit trail of the meetings.

Internal audit opinion



Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

Audit themes:

Our review identified the following issue resulting in the agreement of one low priority management action:

Assurance – Police and Crime Plan Delivery Group

The Police a Crime Plan Delivery Group meets monthly to monitor progress against the Delivery Plan, and provide oversight and accountability. Review of the previous 2025-26 and current 2026-27 action trackers confirmed that owners, deadlines, progress updates, and status are recorded for actions raised during the meetings. On review of the 2025-26 tracker, we identified that of the 85 actions recorded, 34 entries do not include progress updates despite being recorded as closed or complete. **Suggestion**

We found the following control areas to be adequately designed and operating effectively:

Police and Crime Plan

There is a Police and Crime Plan 2024-2029 in place, which was reviewed and approved by the Cleveland Police and Crime Panel in November 2024. The plan covers a range of areas, such as how the plan was developed, the six priorities within the plan, and the guiding principles to support delivery. Roles and responsibilities are outlined in the plan and we confirmed it is available to the public via the PCC for Cleveland website.

Development of the Police and Crime Plan

The PCC conducted a public consultation programme during the development of the Police and Crime Plan. This included activities such as an online survey and engagement with communities, partners, and focus groups. 1,523 individuals participated in the activities, with feedback used to identify themes and shape the six priority objectives. Supporting documentation, including a Consultation Report, Equality Impact Assessment, and an OPCC Engagement Activity Spreadsheet, were presented to the Cleveland Police and Crime Panel alongside the draft report in November 2024 during the approval stage.

Accountability and Oversight

The OPCC develops a Scrutiny Work Programme on an annual basis to guide the PCC's oversight of Cleveland Police. The primary mechanism for delivering the Scrutiny Work Programme is the PCC’s monthly scrutiny meetings with the Chief Constable. Review of meeting notes from February, March, and April 2026 confirmed that meeting topics align with the Scrutiny Programme, and link with one of the priorities within the Police and Crime Plan.

Accountability and Oversight – Governance

The PCC provides Scrutiny Programme Update reports to the Police and Crime Panel four times a year to provide panel members with oversight of the PCC’s scrutiny of the Force through the scrutiny programme. The reports list each scrutiny meeting held since the previous report, detailing the topic addressed, the intended objectives of the PCC, questions raised during the meeting, and the level of assurance of the PCC.

Delivery Plan

There is a 2025-26 Police and Crime Delivery Plan in place, which directly aligns with the six priorities within the Police and Crime Plan, and sets out actions supporting each priority. The Delivery Plan outlines key details for each action such as the intended outcome, owner, target date, progress updates, and status. The Delivery Plan is developed annually by the OPCC, and is monitored through monthly Police and Crime Plan Delivery Group meetings. We identified on review of the draft 2026-27 Delivery Plan that the plan for the current year is currently in development.

Assurance – PCC

The Head of Policy, Partnerships and Delivery briefs the PCC on a quarterly basis to present updates on progress against the Delivery Plan and draw on outcomes from Delivery Group meetings. We confirmed there is an action tracker in place to document discussions held during these meetings, and maintain an audit trail of progress updates provided during the meetings alongside PCC approval.

We undertook sample testing of 10 actions recorded as complete within the 2025-26 Delivery Plan and confirmed that progress was reported to the PCC during the quarterly briefing meeting and approved in each instance. The Delivery Plan was subsequently updated to record the status of the actions as complete, including the date of PCC approval.

Assurance – SMT

The Head of Policy, Partnerships and Delivery attends SMT meetings on a monthly basis, and provides a Police and Crime Plan Delivery Report to attendees four times a year. Review of the 2025-26 action log updated during the meetings confirmed that attendees discuss performance against the Police and Crime Delivery Plan and raise actions in relation to delivery of the plan if required.

Governance – Cleveland Police and Crime Panel

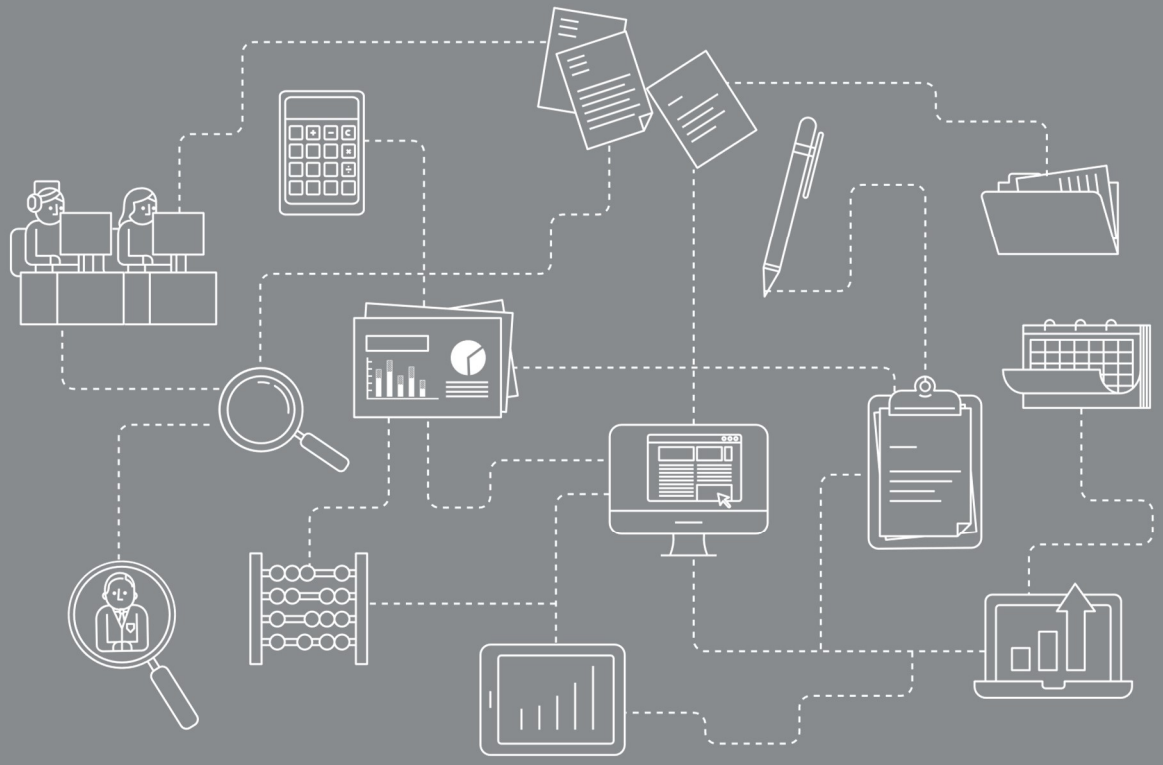
There is a Cleveland Police and Crime Panel in place which is independent of the OPCC and administered by Redcar and Cleveland Council. The panel is responsible for scrutiny of the Police and Crime Commissioner. Its responsibilities include review of the draft Police and Crime Plan, and review of the Commissioner's decisions and actions. Review of minutes and agendas relating to panel meetings during the 2025-26 year confirmed that the panel meet at least four times annually, and agenda items include the Quarterly Delivery and Performance Report.

Governance – Delivery Plan Reporting

The OPCC provide three Delivery and Performance Update Reports to the Police and Crime Panel on a yearly basis to outline performance against the Police and Crime Plan during the first three quarters. The reports include a separate section for each priority within the Police and Crime Plan, and provide information such as performance data to measure success against intended outcomes, and key updates outlining actions taken across each area. The OPCC also provide an Annual Report to the Panel outlining progress against the Police and Crime Plan during Q4 and across the whole year.

Summary of Actions for Management

01



SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High	Medium	Low
Immediate management attention is necessary.	Timely management attention is necessary.	There is scope for enhancing control or improving efficiency.

Ref	Action	Priority
1	Management will agree standardised terminology to be used within the action tracker to describe the status of actions as either closed or complete. Management will communicate with business support staff the importance of recording progress against actions within the tracker to ensure that a clear audit trail of the meetings is maintained.	Suggestion

* Refer to Appendix A for more detail

Detailed Findings and Actions

02



DETAILED FINDINGS AND ACTIONS

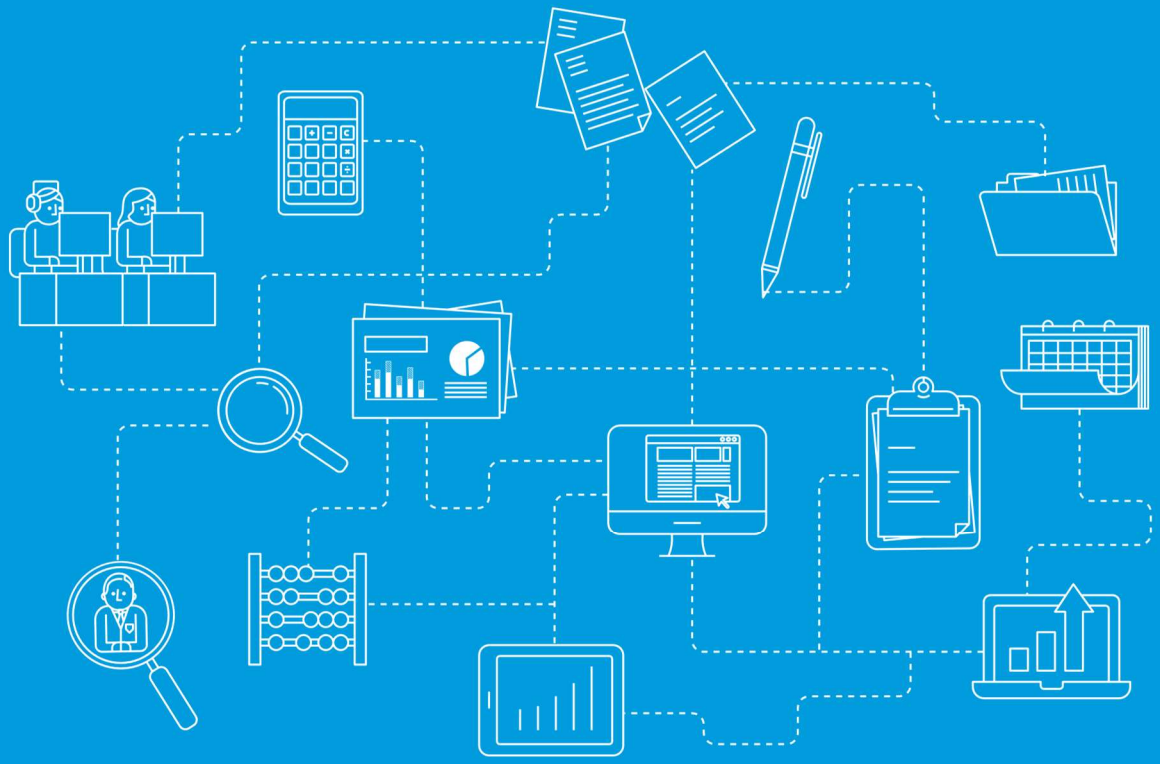
This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

Risk: OFF00281639 – Objectives of the Office of the PCC			
Control	The Police and Crime Plan Delivery Group meet on a monthly basis to discuss progress against actions included within the Delivery Plan and ensure accountability and oversight of the status of the plan.	**Assessment:**	
		Design	✓
		Compliance	×
Findings / Implications	We obtained and reviewed the Terms of Reference for the Police and Crime Plan Delivery Group, updated in May 2026. We verified that the group meets monthly and attendees include representatives across OPCC teams, such as the Head of Policy, Partnerships and Delivery (Chair) and the Policy, Partnerships and Delivery Manager. The purpose of the group is to collectively and collaboratively come together across OPCC teams to ensure accountability and progress in relation to the Police and Crime Plan. This includes delivery updates and performance monitoring. We reviewed the action tracker used during the Police and Crime Plan Delivery Group meetings for the 2025 to 2026 period and confirmed that attendees raise actions and discuss progress during meetings, and the tracker records the following information for actions: • The meeting date when the action was discussed; • A description of the required action; • The assigned owner and deadline; • A progress update; and • The action status, recorded as closed, ongoing, or complete. However, we identified inconsistencies in how action statuses are recorded in the 2025-2026 action tracker. The Head of Policy, Partnerships and Delivery confirmed that 'closed' and 'complete' both indicate that actions are resolved, though these terms are used interchangeably by business support staff who update the tracker. Of the 85 actions recorded in the 2025-2026 action tracker, 34 do not include progress updates despite all 34 actions being marked as either closed or complete. We noted through discussion with the Head of Policy, Partnerships and Delivery that the business support staff do not complete this section consistently. Inconsistent use of status definitions and incomplete progress records may limit visibility of delivery progress. This reduces the clarity of oversight and may affect achievement of Delivery Plan objectives.		

Risk: OFF00281639 – Objectives of the Office of the PCC				
	From review of the 2025-2026 action tracker, we identified gaps for May 2025, December 2025, and between February 2026 and April 2026. Through discussion with the Head of Policy, Partnerships and Delivery, it was noted that a training session replaced the May 2025 meeting, and the December 2025 meeting did not take place due to scheduling constraints and the Christmas period. We confirmed on review of agendas and email correspondence that a meeting took place in February 2026, but actions were not raised as the meeting focused on the development of the new Delivery Plan for the 2026-27 year. Furthermore, additional development and review sessions took place in February and March 2026, which focused on planning and reflecting on performance to support the development of the upcoming Delivery Plan. We noted that a meeting did not take place in April 2026 as several sessions had already occurred in the preceding months, and confirmed on review of the 2026-2027 action tracker that meetings commenced as usual in May 2026. Review of the draft 2026 to 2027 Delivery Plan confirmed that the plan for the current year is currently in development.			
Management Action 1	Management will agree standardised terminology to be used within the action tracker to describe the status of actions as either closed or complete. Management will challenge business support staff where actions are closed without justification recorded. It will be reiterated regarding the importance of recording progress against actions within the tracker to ensure that a clear audit trail of the meetings is maintained.	**Responsible Owner:** Head of Policy, Partnerships and Delivery	**Date:** 31 July 2026	**Priority:** **Suggestion**

Appendices

03



APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings
Low There is scope for enhancing control or improving efficiency.
Medium Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Police and Crime Plan	0 (12)	1 (12)	1	0	0
Total			**1**	**0**	**0**

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

APPENDIX B: INTERNAL AUDIT ASSIGNMENT OPINIONS



Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Reasonable Assurance

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Partial Assurance

Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Substantial Assurance

Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

Debrief held	9 June 2026	**Internal audit Contacts**	Dan Harris, Head of Internal Audit Matthew Stacey, Managing Consultant Alan Grisley, Principal Consultant Oliver Gascoigne, Principal Consultant Hannah Walker, Consultant
Draft report issued	19 June 2026		
Responses received	7 July 2026		
Final report issued	7 July 2026	**Client sponsor**	Head of Policy, Partnerships and Delivery
		Distribution	Head of Policy, Partnerships and Delivery

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