RSM - Internal Audit Update Paper

The Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland

16 September 2026



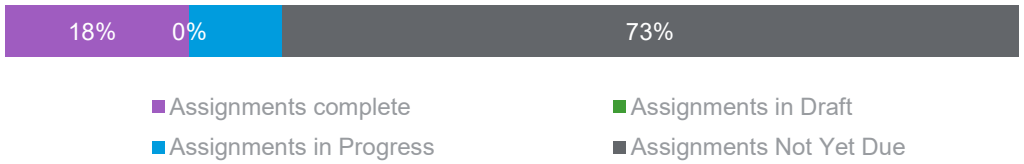


Internal Audit Dashboard

Internal Audit Dashboard

2026/27 Internal Audit Plan Status

- We have issued two final reports to date; **see right**.
- The remaining audits have not yet been commenced, with some changes to timelines detailed overleaf to accommodate management requests.



Year End Opinion

2026/27 - Our initial audits have both resulted in positive assurance opinions. We therefore have no concerns at this stage on the impact towards the year end opinion. We will continue to update you where we have any concerns to this.

Results of 2026/27 Internal Audit Work

The table above summarises the results of the Internal Audit assignments issued to date.

Audit Area	Status	L	M	H
Health and Safety 1.26/27	Reasonable	2	1	-
Police and Crime Plan 2.26/27	Substantial	-	-	-

Other risks / areas for discussion:
Financial resilience and value for money
Governance changes / preparedness for LGR
Savings delivery, efficiency and transformation
Capital strategy, borrowing and long-term affordability
Emerging Risk Radar – AI governance, workforce sustainability & cyber controls

2026/27 Internal Audit programme

Audit Area	[Status / Opinion] or Start date	GAIN Board	JAC Final
Health and Safety	**Revised DRAFT / Reasonable**	9 July 2026	September 2026
Police and Crime Plan	**Substantial**	9 July 2026	September 2026
Follow Up of Previous Internal Audit Management Actions: Visit 1	Commenced	6 October 2026	December 2026
Seized Exibits	*23 September 2026* *Scoping call 17 September*	5 November 2026	December 2026
Prevention Orders	*14 October 2026*	4 December 2026	March 2027
Overtime	*11 November 2026*	TBC	March 2027
Victims' Code	*09 December 2026*	TBC	March 2027
Sickness Absence	*04 January 2027*	TBC	March 2027
Key Financial Controls	*25 January 2027* *Proposed new timing*	~~10 September 2026~~ TBC	~~December 2026~~ June 2027
Contract Management	*08 February 2027*	TBC	June 2027
Follow Up of Previous Internal Audit Management Actions: Visit 2	*15 February 2027*	TBC	June 2027

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