Report to the PCC for Cleveland and the CC of Cleveland Police

25th September 2026

Annual Report of the Cleveland Joint Independent Audit Committee

Joint Independent Audit Committee

Annual Report

FOREWARD

The Purpose of this report is to provide assurance that the Joint Independent Audit Committee is satisfactorily undertaking its role and responsibilities to enhance public trust and confidence in the governance of the Office of the Police & Crime Commissioner (PCC) and Cleveland Police. It provides an overview of the areas of work considered by the Committee during 2025/26 and details the areas that the Committee thought worthy of mention. It provides the PCC and CC with the assurance that the Committee has fulfilled its terms of reference and demonstrates the added value that has been delivered by the Independent Committee to both the PCC and Chief Constable (CC) and the wider public throughout 2025/26.

1. INTRODUCTION

1.1 This annual report of the Cleveland Joint Audit Committee covers the 2025/26 financial year.

1.2 The Committee has a wide range of responsibilities that are captured within the annually reviewable Terms of Reference. The Terms of Reference in place throughout 2025/26 are reproduced at Appendix A for information.

1.3 The table below details last year's Committee members. The Committee would like to place on record its thanks to the Officers of the PCC and CC, and both the internal and external auditors who have supported its work throughout the year.

1.4 The Committee operated with 6 Members until the end of October when a Member who had served for the maximum 8 years on the Committee had to retire from the role. The Committee then returned to 5 Members in line with the terms of reference for the Committee.

Members of the Joint Audit Committee

Role	Member	Dates in role
Chair	Stuart Green	Throughout the financial year
Vice Chair	Elizabeth Hall	Throughout the financial year
Member	Gill Rollings	To October 2025
Member	David Chefneux	Throughout the financial year
Member	Jonathan Carling	Throughout the financial year
Member	Catherine Dillon-Goodier	Throughout the financial year

1.5 In addition to the normal quarterly cycle of 4 meetings for the 2025/26 financial year, the Committee also undertook an additional meeting in February 2026 to consider the Statement of Accounts and associated documents. The meetings all took place at the 'usual' times and all work of the Committee has taken place with the meetings taking place on the following dates:

- 26th June 2025
- 25th September 2025
- 18th December 2025
- 23rd February 2026
- 26th March 2026

1.6 Meetings during the year have predominantly been held in person, with the option to call in via Teams also available. A pre-meeting with both the Internal and External auditors, without management, has also taken place.

2 EXTERNAL AUDIT

2.1 Forvis Mazars LLP have been the external auditors for the PCC Group throughout 2025/26.

Statement of Accounts 2024/25

2.2 The Committee considered the Draft Statement of Accounts for 2024/25 at our meeting in June 2025 – the accounts had been produced by your Officers by the statutory deadline, which was 30th June 2025, and were subsequently made available for Audit.

2.3 On 30 September 2024, the Accounts and Audit (Amendment) Regulations 2024 ('The Amendment Regulations') came into force. The Amendment Regulations required the PCC and Group to publish its Accountability Statements, which include the financial statements and auditor's opinion for the year ended 31 March 2025, by 28 February 2026 ('the backstop date').

2.4 The Committee therefore held a separate and additional meeting on the 23rd February 2026 to consider the financial statements and associated documents.

2.5 At this meeting the Committee Considered the Audit Completion Report from your External Auditors.

2.6 The audit of the Statement of Accounts for 2024/25 resulted in an unqualified audit opinion. In the opinion of Mazars the financial statements:

- give a true and fair view of the financial position of the PCC and Group as at 31st March 2025 and of the PCC and Group's expenditure and income for the year then ended;

- give a true and fair view of the financial position of the Chief Constable as at 31st March 2025 and of its expenditure and income for the year then ended; and

- have been properly prepared in accordance with the CIPFA/LASAAC ode of Practice on Local Authority Accounting in the United Kingdom 2024/25.

2.7 The Committee recognises that the **receipt of an 'unqualified opinion, without modification' is a significant achievement** with only 38.5% of local authority accounts (of which the PCC is one) receiving the same level of audit opinion for their 2024/25 accounts and would like to formally recognise and note this as part of our annual report.

Value for Money Conclusion 2024/25

2.8 As part of the Audit Completion Report the External Auditors are required to report on the arrangements for Value for Money. They are required '*to report to you if, in our view we are not satisfied that the PCC has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year.'*

2.9 The Audit Completion Report stated that '*We have completed our work in respect of the PCC and CC's arrangements for the year ended 31 March 2025 and we have not identified any significant weaknesses in arrangements that have required us to make a recommendation*.'

2.10 The Committee is pleased to see the progress from the previous year maintained in relation to Value for Money for both the PCC and CC with no matters to report.

2.11 As in previous years, the External Auditors anticipated a significant delay before they would be able to issue their 2024/25 audit certificate, as they awaited National Audit Office clearance on whether they will be required to undertake additional procedures as a sampled component.

2.12 This clearance was received during 2026/27 with the Audit Certificate for 2024/25 being issued on the 26th of June 2026 which formally concluded the 2024/25 audit.

Statement of Accounts 2025/26

2.13 The Committee considered the Draft Statement of Accounts for 2025/26 at our meeting in June 2025 – the accounts had been produced by your Officers by the statutory deadline, which was 30th June 2026, and were subsequently made available for Audit.

2.14 The Committee will continue to see progress around the audit of these accounts during 2026/27 with an additional meeting scheduled in January 2027 to consider the audited accounts before the earlier 'backstop' date for the 2025/26 accounting period.

3 INTERNAL AUDIT

3.1 The provider of PCC and CC's Internal Audit Service since the 1st April 2020 has been RSM. A new contract for RSM will now see this relationship continue until the 31st March 2028.

3.2 The Audit Plan for 2025/26 was developed by carrying out an analysis of your risk registers (Police and Crime Commissioner, Chief Constable), and assurances provided by other providers e.g. HMICFRS. The Internal Auditors have also considered other factors affecting you in the year ahead, including changes within the sector.

3.3 The internal audit priorities were discussed at the Force's Governance of Audit and Inspection (GAIN) Board, and more detailed discussions were held with the PCC's Chief Finance Officer and the Chief Constable's Chief Finance Officer.

3.4 The Joint Independent Audit Committee commented on, considered and endorsed the 2025/26-2027/28 internal audit strategy at its meeting in March 2025 to ensure that the work could start for the new financial year as soon as possible.

3.5 During the course of the year, the Committee has closely monitored progress against the objectives and programme of work set out in the Internal Audit Plan for 2025/26.

Internal Audit reports

3.6 The organisation continues to invest heavily in Internal Audit, the aim of which is to provide independent assurance, or otherwise, on key areas of risk and governance of the organisation.

3.7 The audit work for the year to the 31 March 2026 involved 11 separate reviews which were assessed based on the level of assurance that the PCC and CC can take from the controls within the areas under review and how well they are being adhered to/implemented.

These assurance levels are as follows:

- **Substantial assurance**: Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and / or the Chief Constable of Cleveland can take substantial assurance that the controls upon which the organisations relies to manage this risk are suitably designed, consistently applied and effective.

- **Reasonable assurance**: Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and / or the Chief Constable of Cleveland can take reasonable assurance that the controls upon which the organisations 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.

- **Partial assurance**: Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and / or the Chief Constable of Cleveland can take partial assurance that the controls upon which the organisations 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.

- **Minimal assurance**: Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and / or the Chief Constable of Cleveland cannot take assurance that the controls upon which the organisations 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.

3.8 Of the 11 audits that received assurances during the 2025/26 audit the assurance levels were as follows:

Assurance Level	No. Of Audits
Substantial	6
Reasonable	4
Partial	1
Minimal	

3.9 These 11 audits only generated 25 actions that were agreed by management. The actions are graded High, Medium or Low depending on the urgency and priority with which they need to be addressed. The 25 actions were split as follows:

Action Level	No. Of Recommendations
High	1
Medium	14
Low	10

3.10 The number of actions issued in 2025/26 is exceptionally low and down significantly from the 78 that were raised and highlighted by the Committee from the 12 audits that took place during 2023/24

3.11 In addition to the 11 audits that took place in 2025/26, there were also 2 related to an assessment of progress in dealing with the actions raised by Internal Audit, both reviews showed that 'Good Progress' was being made on previous actions, with only 2 actions raises across these 2 reviews.

3.12 The Committee welcomes this continued focus on addressing and implementing agreed actions and looks forward to seeing this maintained in 2025/26 and beyond.

3.13 In addition to the 11 audits where a formal opinion was provided, and the 2 follow-up reports, there was also an advisory review relating to vulnerability which resulted in 1 high, 3 medium and 1 low action.

3.14 A final advisory review was undertaken in relation to fraud which is expected to be finalised in 2026/27.

3.15 There was one audit relating to Contract Management that was deferred to 2026/27.

3.16 A Force monitoring report on the implementation of audit recommendations is submitted to the Committee every six months. The last report relating to the 2025/26 financial year, was in June 2026 and showed only 28 outstanding recommendations which continues the excellent management of this area.

3.17 Of these 28, a further 12 have been identified as complete by the Force and therefore awaiting sign off by the auditors. Before those items are signed off, this leaves actions outstanding at the following levels:

- High – 0
- Medium – 19
- Low – 9

3.18 In addition to the report from the Force, the OPCC also produce a separate report to track and provide oversight of any internal audit actions that are specific to the work of the OPCC.

3.19 The OPCC internal audit tracker includes 29 recommendations, of these recommendations, 28.

The Head of Audit's annual report

3.20 The Head of Audit's annual report was received by the Committee in June 2026 relating to the work carried out primarily in the financial year 2025/26. The report concluded that:

Office of the Cleveland Police and Crime Commissioner

The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

Cleveland Police

The organisation has an adequate and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

HMICFRS

3.21 The governance and scrutiny arrangements associated with HMICFRS activity continue to fall under the responsibility of the Deputy Chief Constable led Governance of Audit and Inspection (GAIN) Board which meets monthly. The GAIN Board provides a single governance forum to manage all inspection and audit related activity.

3.22 The Committee is sighted on both the terms of reference for the GAIN Board and the 'end to end' process followed from the Force receiving a notice to improve through to an action being formally closed by HMICFRS and shows who is responsible at each stage.

3.23 The Committee welcomes the Force continuing to take a proactive approach to HMICFRS activity, and notes that whilst the GAIN Board continues to monitor progress against existing recommendations and areas for improvement, its' core focus is on working towards achievement of the standards of good outlined in the HMICFRS PEEL Assessment Framework.

3.24 An overview of all areas is brought to the Committee in a similar manner to the Internal Audit actions and the Committee continues to seek assurances around the timely implementation of all actions and the governance processes in place around this area.

3.25 The report received from the Force in December 2025 showed that the Force's position has continued to improve since the last update provided to the Joint Audit Committee.

3.26 Despite the receipt of several national recommendations issued to all forces the number of 'live' actions has further reduced and of the 80 current (as at November 2025) live actions (down from 123 in November 2024), only 12 are specific to Cleveland Police (down from 15 in November 2024).

3.27 To provide further assurance in this vital area of work the Committee was pleased to see the outcome of an internal audit review of this area during 2025/26 where internal audit '*assessed how recommendations and areas for improvement (AFIs) from His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) are tracked, assigned, monitored, and implemented in a timely manner'*

3.28 This audit resulted in **Substantial Assurance and no recommendations**.

3.29 **PEEL Inspection**

3.30 The Committee has seen significant progress made over the last 4 years in addressing HMICFRS actions, investing heavily in internal audit resources and addressing internal audit actions as well as addressing governance issues and therefore was pleased to see the fantastic progress recognised in the report issued by the HMICFRS in April 2025.

3.31 The Committee was pleased to note that the HMICFRS reported that 'Cleveland Police has made **progress in all areas** since its previous inspection' and that 'It found the service was 'good' in four areas, 'adequate' in two areas and 'requires improvement' in two areas.'

3.32 But also noted that HMICFRS also stated that the Force 'must improve how it investigates crime and protects vulnerable people'

3.33 The Committee will continue to oversee this area in line with its Terms of Reference.

4 CODE OF CORPORATE GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT

4.1 The additional meeting of the Committee in February 2026 considered both the PCC and CC's final Annual Governance Statements for 2024/25; the Committee recommended that both the PCC and CC adopt the documents presented.

4.2 The draft versions of both documents for 2025/26 were considered by the Committee in June 2026, feedback will be provided prior to the final version of the 2025/26 Statements being agreed alongside the final statement of accounts for the 2025/26 year.

4.3 In addition to the review of the Annual Governance Statements the Committee also receives and endorses any proposed changes to the Code of Corporate Governance. The Committee received written details of minor proposed changes to the Code in June 2025, to reflect changes agreed verbally at the March 2025 Committee that ensure that the code remains up to date in relation to the changes in the Procurement legislation and changes to the financial limits of lower value procurements

5 RISK MANAGEMENT

5.1 The Committee has an important role in ensuring that both the PCC and CC has effective arrangements for the identification, assessment, mitigation, management and monitoring of risk.

5.2 During the year the Committee has considered the strategic risk registers of both the PCC and CC and continues to ensure that the work of Internal Audit is appropriately linked to the Risk Registers to ensure those areas highlighted as a Risk to the organisations are appropriately reviewed.

6 REGULATORY FRAMEWORK AND COMPLAINTS

6.1 The Committee has considered reports detailing any contracts that have been entered into that have not been subject to the approved contract standing orders and the reasoning for this.

6.2 The Committee has not had any issues referred to it by the Statutory Officers of either the PCC or CC during 2025/26.

6.3 The Committee has considered 4 FOI appeals from the PCC's Office during 2025/26.

6.4 **As set out within the Annual Report for the last 2 years the Committee would like to understand whether the Force receives any FOI appeals and if so, how these are dealt with given the Terms of Reference for this Committee include 'to act as a review body for Freedom of Information appeals.'**

6.5 In relation to Complaints and Conduct received against the Police Force, Members received a report that provided an overview of the efficiency and effectiveness of the main Directorate of Standards and Ethics functions.

6.6 It was reported to the June 2025 Committee that the Force had seen a slight increase in the number of complaints per 1,000 employees from the last financial year to 812.

6.7 The Committee is assured that while the complaints per 1000 employees is higher than national average the IOPC are happy that the Force record in line with guidance.

6.8 **The Committee would like to see consistent reporting of complaints information across financial years**, within the Force's PSD report as the basis of the reporting in each of the last 3 years has changed, which makes trends, scrutiny and oversight very difficult.

6.9 As requested in the annual report of last year the Committee received an annual report from the OPCC on Model 3 Complaints.

6.10 The report highlighted that during 2024-25, the Resolution Team logged 2,109 complaints relating to 3,187 allegations. Locally there was a 5.8%

increase in police complaints and a 4.0% rise in allegations, closely mirroring the national trend, where overall complaints rose by approximately 5%.

6.11 The Committee was pleased to see that the time to finalise allegations and respond to complainants was 15 days in 2024/25, which was significantly lower than the target of within 28 days. In addition to this 94% of allegation were resolved by the Resolution Team, outside of Schedule 3.

6.12 The Committee was pleased to see that the OPCC had re-established the Complaints Scrutiny Panel to provide independent oversight of the complaints process, recognising that this independent oversight helps to maintain transparency, accountability, and public confidence in the complaints system

6.13 Members noted good progress in the year on work to ensure that the risk posed by those who serve the force currently, who are subject of historical conduct and (any) criminal findings or adverse information / intelligence are subject of rigorous vetting review.

6.14 The list has been RAG rated with 124 being classed as high or medium risk. Of those, 25 reviews have been completed by June 2025 with the increasing to 115 completed by the June 2026 report.

6.15 **Members note this left 9 outstanding and look forward to further updates on this vital area during 2026/27.**

7 HEALTH AND SAFETY

7.1 The Committee received the Annual Health and Safety Report from the Chief Constable in June 2026, covering the 2025/26 financial year.

7.2 The Committee has raised significant concerns in relation to this area for several years, on the back of 2 poor Internal Audit Reports, RSM reviewed the Force's health and safety arrangements in 2022/23 resulting in a minimal assurance opinion, and a health and safety review in 2023/24 where Force could take partial assurance.

7.3 The Committee welcomes the improvements that continue to be reported within the Annual Report. The processes, procedures and oversight of this area appear to have increased and improved significantly.

7.4 The Committee has raised concerns over both the level and accuracy of the reported number of **injuries on duty** sustained by Police Officers and Police Staff for several years.

7.5 Previous Health and Safety Annual reports recognised these concerns and work done because of the issues raised by the Audit Committee led to a review of the reporting in this area with a report suggesting 'that this may have been due to the knowledge of reporting responsibilities amongst staff and first line managers'

7.6 The Committee notes the significant increase now being reported in relation to injuries on duties for 2025/26 (460) and 2024/25 (466) in comparison to 2023/24 (276).

7.7 Of note is the number of injuries on duty sustained by Police Officers have been above 400 for each of the last 2 years. Given the Force has less than 1,600 Officer this is a significant proportion of injuries.

7.8 **It would be helpful for the Committee to understand whether this level of injuries on duty is comparable to similar Forces.**

7.9 The Committee will continue to monitor this area closely and look forward to receiving a report from internal audit during 2026/27 which will consider the Force's arrangements for Health and Safety and how it ensures its statutory responsibilities have been discharged appropriately.

7.10 As well as this, internal audit is also due to report on Sickness Absence, and it will be interesting to see whether the level of injuries on duty is impacting in this area.

8 INSURANCE AND CIVIL CLAIMS

8.1 The Committee received a report to its June meeting setting out details of Civil Claims during 2025/26.

8.2 The Committee noted there were 236 claims received during 2025/26 compared to the previous period, in which there were 227 claims received.

8.3 The level of claims being reported to the Committee are significantly higher than previous years now that the public liability figures include small claims, which were previously handled by Finance and relate to claims for damage to property following a forced entry-, and low-level property claims for damages to/loss of/destruction of property.

8.4 The Committee was pleased to see the level of claims either withdrawn or successfully defended during the year, at 65%, was the same as the previous year having increased significantly from 2023/24 (57%).

8.5 The Committee remains concerned about the level of costs being incurred in this area and has seen the impact reported within the finance reports in relation to significant increases needed within the Insurance and Legal provision and in terms of the amounts now being paid for insurance premiums. The Committee is, however, reassured that the reserves and provisions are being actively managed to be able to meet future liabilities in this area.

9 EQUALITY, DIVERSITY and INCLUSION

9.1 The Committee considered a report in relation to Equality, Diversity and Inclusion at its meeting in December 2025 relating to the 2024/25 financial year.

9.2 Much of the numerical information within the report remains relatively static year on year, however there were a couple of areas worthy of note that had seen significant changes and/or have not been highlighted by the Committee recently.

9.3 The first is in relation to disclosures regarding disability with 67% of employees now reporting whether they have a disability of not, versus only 18% in the previous year. This significant rise of 49% coincides with the Force implementing a technology-based improvement in reporting disability.

9.4 The other areas of note within the report is that the Force continues to receive over 33% of job applications from people aged under 26 however the age profile of the Force remains unaltered in this age range within only 8% of the work force under 26, despite 18% of the population being under the age of 26.

9.5 Other areas that continue to be of note within the report and continue to need significant and continued focus from the Force are:

- While the gender split within the Force has improved significantly over the last 7 years (now 53% male and 47% female) there is still a significant split between roles
    - Just over 65% of Police Staff are female.
    - While just over 65% of Police Officers are male.

- Only 2% of the entire workforce are from Black, Asian and Dual Heritage backgrounds BAME (this is the same as 2021/22) – despite 8% of the population of Cleveland with these backgrounds.

- Over 80% of the workforce remains in the age range 26-55 despite only 60% of the population of Cleveland being in this age range.

9.6 The committee continues to see the improvements being made in terms of reporting and data, the next step continues to be what strategies and plans will the Force put in place to address some of the significant numerical and statistical differences that these numbers highlight, to ensure that the services meet the requirements of our communities, and that our workplace is inclusive and supportive.

Gender Pay Gap Reporting

9.7 In addition to Equality, Diversion and Inclusion reporting the Committee also considers the Gender Pay Gap reporting from the Force and noted several areas to bring to the PCC and CC's attention:

- The mean hourly rate for men within the Force is 11.76% higher than females
  - For Police Officers, males are 6.36% higher than females
  - For Police Staff, males are 7.88% higher than females

- The median hourly rate for men within the Force is 12.94% higher than females
  - For Police Officers, males are 14.37% higher than females
  - For Police Staff, males are 15.19% higher than females

10 INFORMATION GOVERNANCE

10.1 The Committee considered the report on Cyber Security and Information Governance at the September 2025 meeting.

10.2 The Committee noted the extremely challenging year reported for the staff working in this area of the business and are very mindful of the challenges that this undoubtedly created.

10.3 Members do however need to reflect to both the PCC and Chief Constable that the report highlighted some significant concerns for this vital area of business, with particular attention drawn to the report stating that '**Demand on the information security team is now too high compared to capacity, leading to an increase in backlogs and detriment to wellbeing. It is difficult to find sufficient resources to support projects, including those with significant risks. The team restructure reported last year has not been implemented**.'

10.4 The Committee would expect to see some progress in this area in the next update to the Committee.

11 TREASURY MANAGEMENT

11.1 This is the second year that this Committee has had responsibility for this area of work. The reporting is now well embedded within the work programme of the Committee and reports covering the following are received:

- Prudential and treasury indicators and treasury strategy
- A mid-year treasury management report
- An annual treasury report

11.2 The Committee was assured that the organisation on behalf of the PCC worked within the investment strategy put forward at the start of 2025/26, and that all the prudential indicators that were set by the PCC for 2025/26 were worked within.

APPENDIX A

AUDIT COMMITTEE - TERMS OF REFERENCE

Composition of the Committee

The Audit Committee comprises 5 members who are independent of the Office of the PCC and Cleveland Police. The executive of the Office of the PCC and the Command Team of the Police Force are required to be represented at each meeting of the Committee.

Quorum of the Committee

No business shall be transacted at the meeting of the Audit Committee unless at least 3 Members of the Committee are present.

Press and Public

The Public shall be admitted to all meetings of the Audit Committee unless excluded by resolution in accordance with the provisions of the Local Government Act 1972 (Schedule 12a), as amended by the Local Government (Access to Information) Act 1985.

A member of the public will not be permitted to speak or ask questions at the meeting except with the consent of the meeting chair.

Exclusion of Public Access

The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Confidential information means information given to the PCC or CC by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Items will be considered **'Below the Line'** or 'not for publication' when they contain exempt information as defined by schedule 12 of the Local Government Act 1972.

Purpose

The Audit Committee is responsible for enhancing public trust and confidence in the governance of the Office of the PCC and Cleveland Police. It also assists the PCC in discharging statutory responsibilities in holding the Police Force to account. This is achieved by;

- Advising the OPCC and Chief Constable of Cleveland Police according to good governance principles
- Providing independent assurance on the adequacy and effectiveness of the OPCC and Cleveland Police internal control environment and risk management framework.
- Overseeing the effectiveness of the framework in place for ensuring compliance with statutory requirements (and in particular those in respect of health and safety and equalities and diversity.)
- Independently scrutinising financial and non-financial performance to the extent that it affects the OPCC and Cleveland Police exposure to risks and weakens the internal control environment
- Overseeing governance and monitoring of governance within the organisation.
- Overseeing the financial reporting process

To aid the Committee in delivering its purpose and objectives the PCC will make available funds for the Committee to take independent legal and financial advice where the Committee deems it is reasonably necessary to do so. Where the Committee deems this

advice is necessary it should be discussed and coordinated with the PCCs Monitoring Officer and the Chief Finance Officer's of the PCC and CC.

Objectives

The Audit Committee meets at least four times a year (and in effectively discharging its function is responsible for:

Internal Control Environment

- Satisfying itself as to the effectiveness of the internal control framework in operation within the Office of the PCC and Cleveland Police and advising the PCC and Chief Constable of Cleveland Police as appropriate.

- Considering the Annual Governance Statement for publication with the annual accounts, together with associated action plans for addressing areas of improvement and advising the PCC as appropriate.

Corporate Risk Management

- Approving the Office of the PCC and Cleveland Police corporate risk management strategy and framework; ensuring that an appropriate framework is in place for assessing and managing key risks to the Office of the PCC and Cleveland Police.

- Considering the financial risks to which the Office of the PCC and Cleveland Police are exposed and approving measures to reduce or eliminate them or to insure against them.

- Providing assurance to the PCC and Chief Constable of Cleveland Police as appropriate on the effectiveness of the risk management framework in operation.

- Provide oversight and scrutiny of the risk registers of both the PCC and Chief Constable

Regulatory Framework

- Maintain an overview of the governance framework in respect of contract procedure rules, financial regulations and codes of conduct and behaviour and to review and approve on an annual basis any changes to the Code of Corporate Governance.

- Maintain an overview of the work of the Force's Professional Standards Department in relation to an overview of the number and types of complaints.

- To review any issue referred to it by the Statutory Officers of the PCC and Chief Constable and make recommendations as appropriate.

- To monitor the policies of both the PCC and Chief Constable on 'Raising Concerns at Work', anti-fraud and corruption strategy and complaints process.

Internal Audit

- Advising the PCC and Chief Constable of Cleveland Police on the appropriate arrangements for internal audit, the appointment of the Internal Auditors and approving the Internal Audit Strategy.
- Approving the internal audit annual programme.
- Overseeing and giving assurance to the PCC and Chief Constable of Cleveland Police on the provision of an adequate and effective internal audit service; receiving progress reports on the internal audit work plan and ensuring appropriate action is taken in response to audit findings, particularly in areas of high risk.

- Considering the Head of Internal Audit Annual Report and annual opinion on the internal control environment for the Office of the PCC and Cleveland Police; ensuring appropriate action is taken to address any areas for improvement.
- Reviewing and monitoring the effectiveness of Office of the PCC and Cleveland Police on fraud, irregularity and corruption.

External Audit

- Advising the PCC and Chief Constable of Cleveland Police on the appointment of external auditors.
- Approving on behalf of the PCC and Chief Constable of Cleveland Police the external audit programme and associated fees
- Reviewing the external auditor's Audit Completion Report and any other reports; reporting on these to the PCC and Chief Constable of Cleveland Police as appropriate and including progress on the implementation of agreed recommendations.
- Reviewing External Auditor's Annual Audit Letter and making recommendations as appropriate to the PCC and Chief Constable of Cleveland Police.

Financial Reporting

- Reviewing the Annual Statement of Accounts and make recommendations or bring to the attention of the PCC or CC, any concerns or issues.
- To consider whether appropriate accounting policies have been followed and any changes to them.

Treasury Management

- To be responsible for ensuring effective scrutiny of the treasury management strategy and policies.

Inspection and Review

- Considering HMICFRS, external review agencies and any internal inspection reports that provide assurance on the internal control environment and/or may highlight governance issues for the Office of the PCC and/or Cleveland Police.
- Overseeing and giving assurance to the PCC and Chief Constable of Cleveland Police that appropriate action is taken in response to HMICFRS findings, including that all actions are implemented, delivered and embedded, particularly in areas of high risk.

Complaints

- Maintain an overview of Force complaints.
- Maintain an overview of complaints against the Office of the Police and Crime Commissioner and its staff and act as the appeals body when required.

Freedom of Information

- Act as the review body for Freedom of Information appeals

Civil Claims

- Maintain an overview of Civil Claims

Information Governance

- Review Corporate Strategy, policies and procedures in relation to Information Governance for both the PCC and CC.
- Review reports from the Senior Information Risk Owner (SIRO), of both the PCC and CC, relating to the implementation of the corporate strategy, compliance with Data Protection Act and other information Governance related legislation.
- Consider any implications for governance and the annual governance statements of both the PCC and CC from issues in this area.