

Audit Completion Certificate issued to the Chief Constable for Cleveland for the year ended 31 March 2021

In our auditor's report dated 14 December 2021 we explained that the audit could not be formally concluded until we had completed the work necessary to issue our assurance statement in respect of the Group's Whole of Government Accounts consolidation pack and the work necessary to satisfy ourselves that the Chief Constable had made proper arrangements for securing economy, efficiency and effectiveness in the use of resources.

This work has now been completed.

No matters have come to our attention since 14 December 2021 that would have a material impact on the financial statements on which we gave our unqualified opinion.

The Chief Constable's arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Chief Constable has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

On the basis of our work, having regard to the guidance issued by the Comptroller and Auditor General in April 2021, we have identified the following significant weakness in the Chief Constable's arrangements for the year ended 31 March 2021:

Significant weakness in arrangements	Recommendation
In 2019 HMICFRS assessed the Force as "inadequate" and since the inspection has highlighted that the pace of change needs to increase, and more work is required to address the outstanding areas for improvement and embed new arrangements. In our view, HMICFRS' concerns around the Chief Constable's progress represent a significant weakness in arrangements in relation to Financial Sustainability, Governance and Improving Economy, Efficiency and Effectiveness.	We recommend that the Chief Constable should increase the pace of its response to the HMICFRS report, to: <ul style="list-style-type: none">• address the causes of concern, recommendations and areas for improvement within the HMICFRS report; and• review and improve arrangements for ensuring appropriate action and progress is achieved against improvement recommendations raised by HMICFRS.

Certificate

We certify that we have completed the audit of the Chief Constable for Cleveland for the year ended 31 March 2021 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.



Gavin Barker
Key Audit Partner
For and on behalf of Mazars LLP

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25 September 2023