



## STAFFORDSHIRE POLICE, FIRE AND CRIME COMMISSIONER & CHIEF CONSTABLE FOR STAFFORDSHIRE

Internal Audit Progress Report

24 September 2025

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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## KEY MESSAGES

The internal audit plan for 2025/26 was approved by the ETAP at the 10 June 2025 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have not issued any final reports as part of the internal audit plan since the ETAP meeting on 10 June 2025

Three reviews are currently in progress, these being Follow Up, Capital Programme – Southern Area Custody and Change Management PMO.

Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)



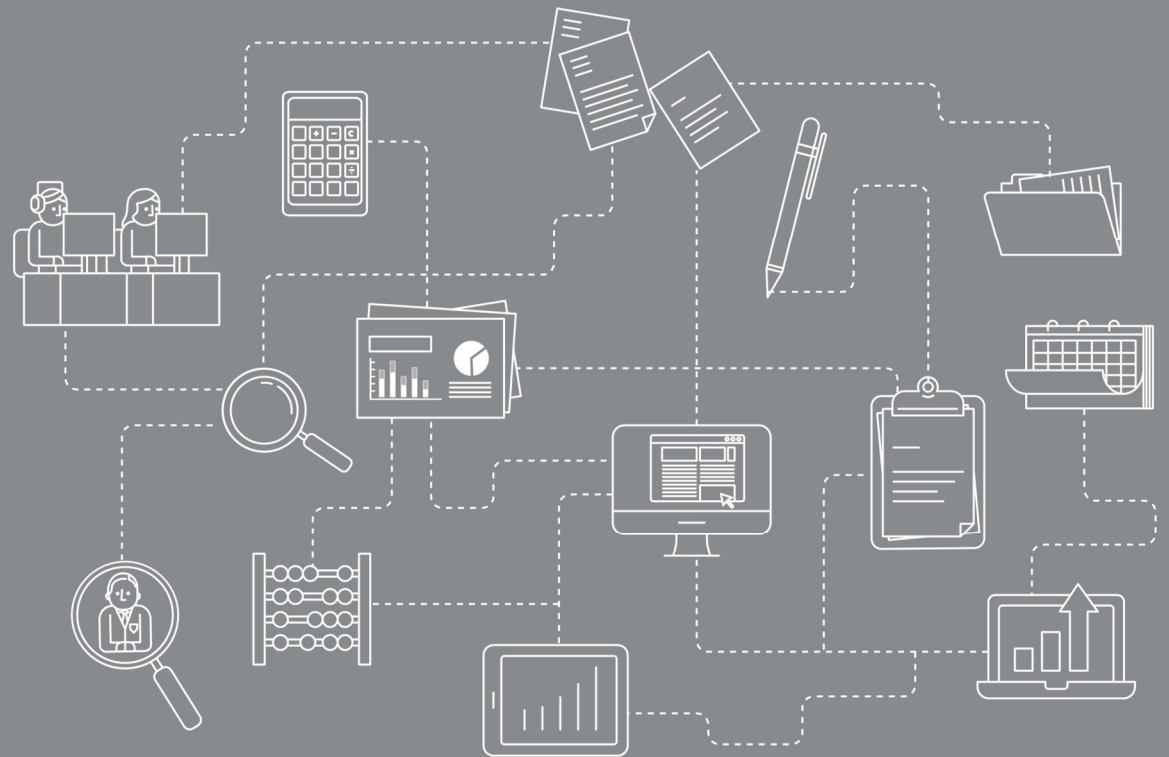
Since the last ETAP meeting in June 2025, we have issued the following newsletters and briefing papers:

- Emergency Services Briefing – August 2025
- Driving value from Artificial Intelligence (AI)

[\[To note\]](#)

# Final Reports

# 01



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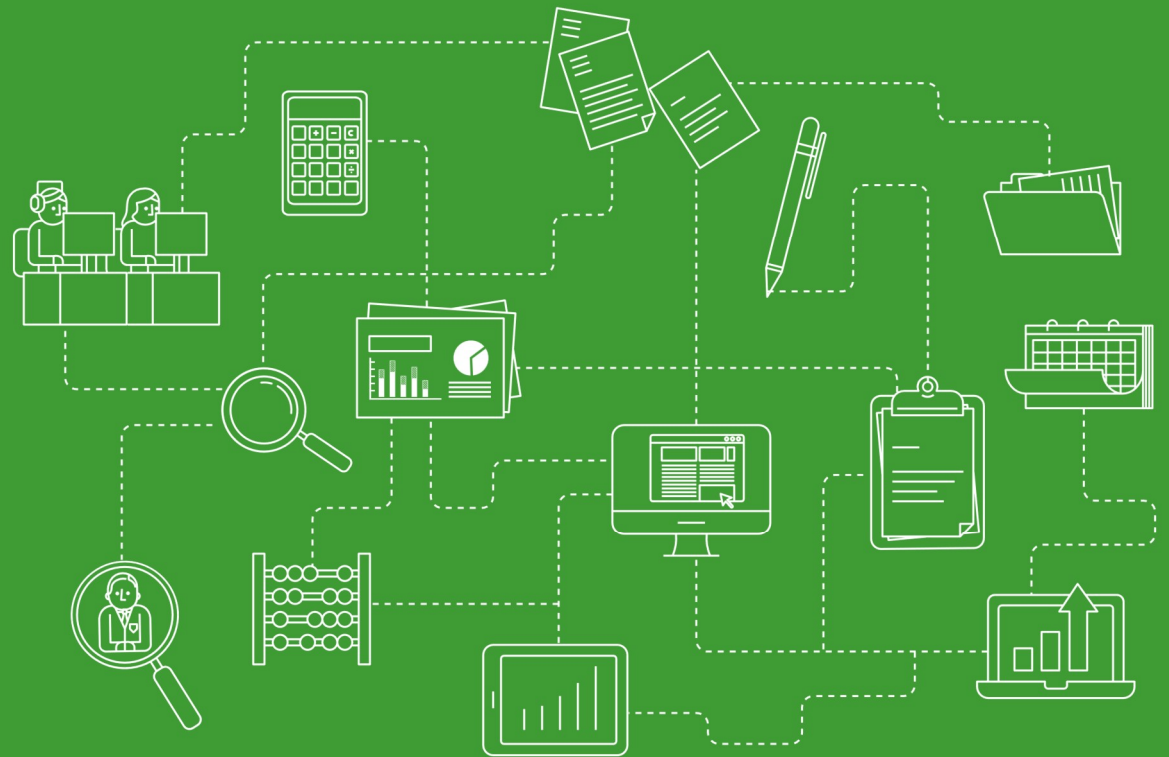
# 1. FINAL REPORTS

## 1.1 Summary of final reports being presented to this Committee

No reports have been finalised since the last meeting.

# Appendices

# 02



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2025/26

Those being presented to this meeting are highlighted in bold below.

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
<b>2024/25</b>						
Follow Up	In Progress – this has been delayed due to the complexities of the actions and responsibility being reallocated				May 2025 (Now November 2025)	-
<b>2025/26</b>						
Capital Programme – Southern Area Custody	In Progress				November 2025	
Change Management - PMO	In Progress				November 2025	
Overtime	To commence 22 September 2025				November 2025	
Finance System Implementation – Follow Up	Proposed commencement date 1 October 2025				January 2026	
Commissioning	Proposed commencement date 6 October 2025				January 2026	
Workforce Planning	Proposed commencement date 13 October 2025				January 2026	
Cyber Security	Proposed commencement date 4 November 2025				March 2026	

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
Public Protection Unit (PPU) Investment Benefit Realisation	Proposed commencement date 1 December 2025				March 2026	
Income Generation	Proposed commencement date 8 December 2025				March 2026	
Follow Up	Proposed commencement date 26 January 2026				May 2026	

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## APPENDIX B: OTHER MATTERS

### Detailed below are the changes to the audit plan:

There have been no changes requested to the Internal Audit Plan.

### Annual Opinion

The JARC should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the JARC should note that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report.

### Information and briefings

Since the last ETAP meeting, we have issued the following briefing papers:

**Emergency Services Briefing – August 2025** - In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including the government's Spending Review. We also cover updates on the National Policing Digital Strategy, the new neighbourhood policing programme and the government's priorities for fire and rescue services.

**Driving Value from Artificial Intelligence (AI)** - In this publication we highlight areas to be considered to drive value from AI.

### Quality assurance and continual improvement

- To ensure that RSM remains compliant with the PSIAS framework 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.
- 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.

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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.

Our report is prepared solely for the confidential use of Staffordshire Police Fire, and Crime Commissioner and Chief Constable for Staffordshire, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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