



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

Internal Audit Progress Report

30 June 2026

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.

CONTENTS

Key messages..... 3

1 Final reports 5

Appendices

Appendix A: Progress against the internal audit plan 2025/26 & 2026/27 7

Appendix B: Other matters 8

KEY MESSAGES

The internal audit plan for 2026/27 was approved by the JARC at the 17 March 2026 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued one final report as part of the **2025/26 internal audit plan** since the JARC meeting in March 2026, this being Public Protection Unit (PPU) Investment Benefit Realisation which was undertaken as an advisory review.

This concludes the plan for 2025/26.

A summary of the outcome of this review is provided in Section 1. [\[To discuss and note\]](#)

In respect of the **2026/27 internal audit plan**, one review is currently in progress, this being Evidential Management Unit, with scoping and agreement of the remaining reviews currently in progress.

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



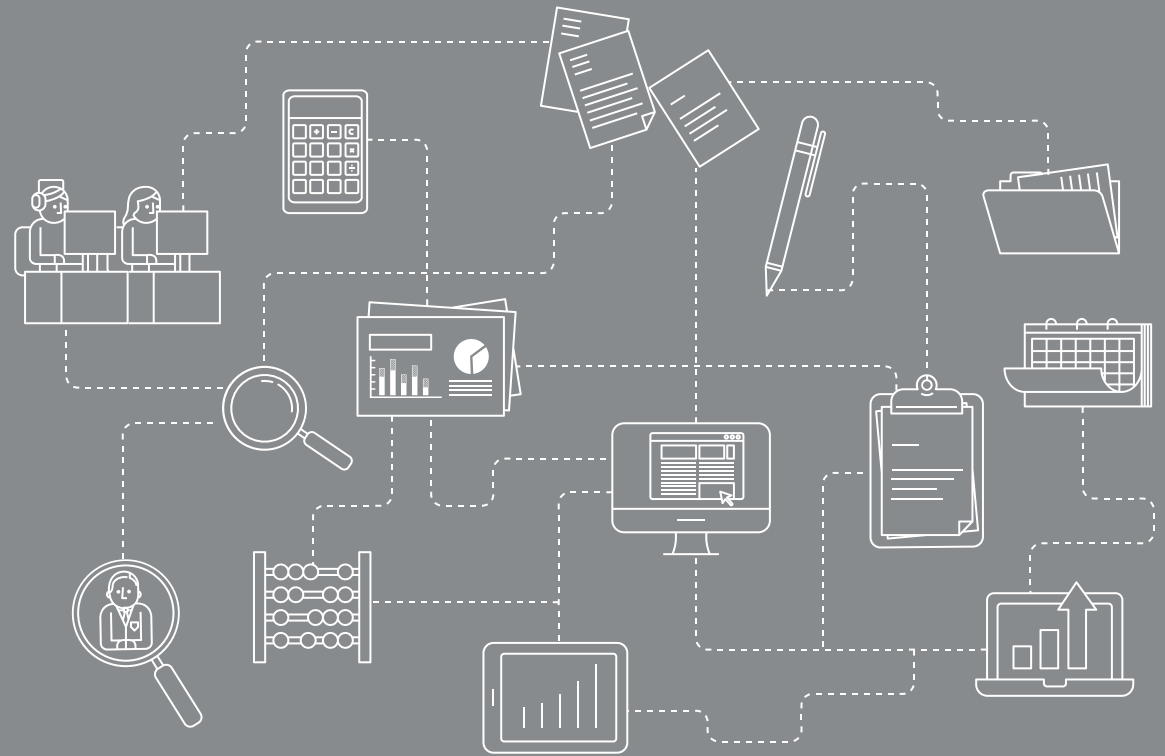
Since the last JARC meeting in March 2026, we have issued the following briefing papers:

- Emergency Services Briefings – February and June 2026
- RSM Emerging Risk Radar Spring 2026
- RSM's Quality Assurance and Improvement Programme
- RSM UK External Quality Assessment

[\[To note\]](#)

Final Reports

01



1 FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
Public Protection Unit (PPU) Investment Benefit Realisation	Advisory	0	0	3	1

We found that, at the outset, there was a clear understanding of the issues and the high level project objective. We also observed that the project was well documented. This included defined responsibilities, established timelines, and task allocation across each workstream. Regular progress reporting and stakeholder communication were also in place.

However, there was limited clarity on the expected benefits, which were not clearly defined at the start. While some benefits were captured during delivery, these were not aligned to the subsequent Post Implementation Report (PIR). The Force need to learn the lessons identified from this review and ensure that future projects and programmes have clearly defined benefits, that are regularly tracked, monitored and reported.

1.2 Themes arising from control observations

Theme	Advisory	Low	Medium	High
Non-compliance with policies / procedures	0	0	0	1
Policies and / or procedures	0	0	0	0
Management or performance information	0	0	1	0
Governance weakness	0	0	2	0
Total	0	0	3	1

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLANS 2025/26 & 2026/27

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Committee meeting (as per IA plan)	Actual Committee meeting
		A	L	M	H		
2025/26							
Public Protection Unit (PPU) Investment Benefit Realisation	Final - Advisory	0	0	3	1	March 2026	June 2026
2026/27							
Evidential Management Unit	In Progress					September 2026	
Adaptation and Use of AI Governance	17 July 2026					September 2026	
Corporate Resourcing Unit	27 July 2026					January 2027	-
Transformation	26 October 2026					January 2027	-
KFC	2 November 2026					January 2027	-
Forensics	7 December 2026					March 2027	-
HMIC Action Tracking	1 February 2027					May 2027	
Follow Up	15 February 2027					May 2027	
ERP replacement	1 March 2026					May 2027	-

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

There have been no changes to the plan requested since the last meeting.

Annual Opinions

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. The 2025/26 annual report is a separate agenda item.

The 2026/27 plan has commenced, but no final reports have been issued. We will provide further updates throughout the year.

Information and briefings

Since the last JARC meeting, we have issued the following briefing paper:

Emergency Services Briefings – February and June 2026

In these editions of our news briefing, we draw attention to some of the key developments and publications in the sector including policing reforms and performance measures, a strategy for ending violence against women and girls, the Southport Inquiry, Fraud Strategy and the Crime and Policing Act. [\[To note\]](#)

RSM Emerging Risk Radar Spring 2026

We received a number of survey responses from board members & senior management across all industries/sectors as well as drawing on our current emerging risk knowledge. This report summarises the results of these responses. [\[To note\]](#)

RSM's Quality Assurance and Improvement Programme

The Global Internal Audit Standards requires internal audit to maintain a quality assurance and improvement programme (QAIP) incorporating internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the Standards to deliver high-quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP and highlight how it supports continuous improvement and the consistent delivery of quality across our internal audit work. [\[To note\]](#)

RSM UK External Quality Assessment

RSM UK operates in accordance with the Global Internal Audit Standards, as issued by The Institute of Internal Auditors (IIA). The standards require internal audit to undertake an External Quality Assessment (EQA) at least once every five years. RSM last commissioned an external independent review of its internal audit services in 2021 where we achieved “generally conforms” the highest standard awarded. Our next EQA is scheduled to commence in October 2026. An EQA provides independent, objective assurance that our internal audit services are delivered in conformance with professional standards and leading practice. The EQA assesses quality, effectiveness and consistency to provide assurance that internal audit continues to support the governance, risk management and internal control needs of our clients. The EQA complements, but does not replace, our internal quality processes.

Since our last EQA, the IIA has issued new standards, effective from January 2025. The new Global Internal Audit Standard 8.4 states that: “The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team.” This briefing summarises our approach to EQA. [\[To discuss and note\]](#)

Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards in the UK Public Sector 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.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2025/26. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

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.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product, we include a link to a brief survey in each report we issue.

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you.

FOR FURTHER INFORMATION CONTACT



Dan Harris, Partner and Head of Internal Audit

Email: daniel.harris@rsmuk.com

Telephone: 07792 948767



Louise Davies, Manager

Email: louise.davies@rsmuk.com

Telephone: 07720 508146

rsmuk.com

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.

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.