

PRIVATE AND CONFIDENTIAL



Staffordshire Police, Fire and Crime Commissioner & Chief Constable for Staffordshire

Internal audit progress report

JARC – 29 September 2026

This report is solely for the use of the persons to whom it is addressed.
To the fullest extent permitted by law, we 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 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 since the JARC meeting in July 2026, this being **Evidential Management Unit (EMU)** which resulted in a **minimal assurance opinion**.

Two reviews are in progress, these being Follow Up and Adoption and Use of AI - Governance.

[To discuss and note]

Since the last JARC meeting in July 2026, we have issued the following briefing paper:

- Emergency Services Briefing – August 2026

[To note]



Reports issued since the previous JARC meeting

Review Name	Assurance Opinion / Advisory	Management actions			
		Advisory	Low	Medium	High
Evidential Management Unit	Minimal	0	3	9	6
TOTAL		0	3	9	6

A photograph of a diverse group of business professionals in a meeting. A woman with blonde hair is smiling and gesturing with her hand. Another woman with curly hair is looking at a tablet. A man in a blue suit is in the foreground, partially visible. There are laptops, a coffee cup, and papers on the table.

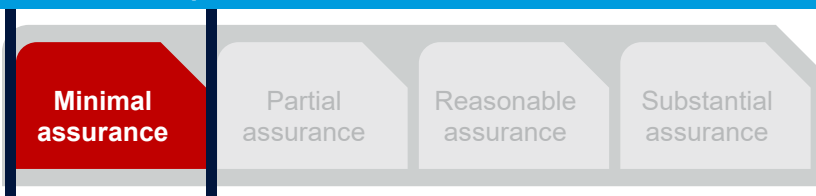
Summary of reports

Summary of report: Evidential Management Unit

PRIORITY FINDINGS: **High** 6 **Medium** 9 **Low** 3 **Advisory** 0

Objective of the review	Assignment approach	Strategic objective or Strategic risks relevant to the scope of the review	Risk source
The audit will confirm consistency in the application of procedures to ensure evidence is recorded, held securely and consistently and appropriately disposed of. As part of this we will also review whether access (both to building and systems) is appropriately monitored and restricted.	Risk based	The property store and current operating model was set up prior to the implementation of the new POM model, as a result of this, implementation has had a number of detrimental consequences to the effective operating practices.	Strategic risk register

Internal audit opinion



Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation 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(s).

Conclusion

The detailed findings of this report will be considered in Part 2 of the agenda.



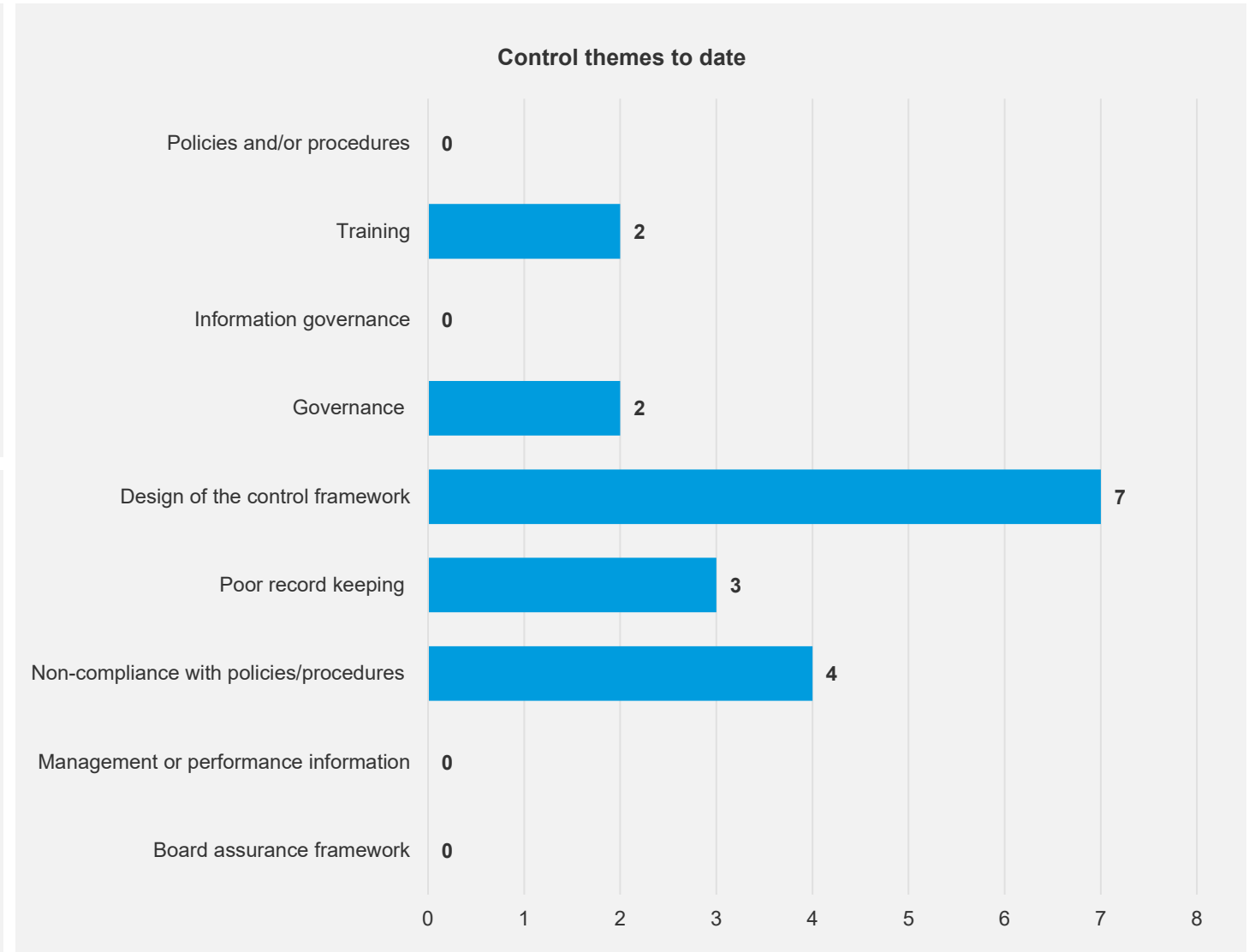
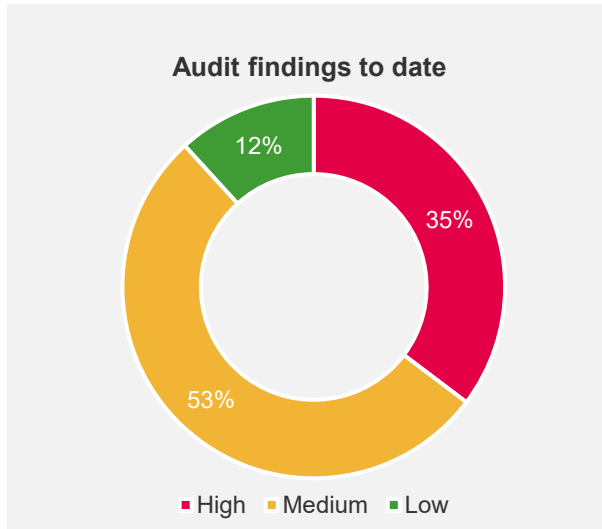
Appendices

Appendix A: Progress against the internal audit plan 2026/27

Assignment and Executive Lead	Status / opinion issued	Actions agreed				Target Committee meeting (as per IA plan / change controls*)	Actual Committee meeting
		A	L	M	H		
Corporate Resourcing Unit	See note 1 below					Q3 2026	-
Evidential Management Unit	Final report – minimal assurance	0	3	9	6	Q2 2026	29 September 2026
Adaptation and Use of AI Governance	In progress					Q2 2026	-
Follow Up	In progress *					Q4 2026	
Transformation	26 October 2026					Q3 2026	-
KFC	2 November 2026					Q4 2026	-
Forensics	7 December 2026					Q4 2026	-
HMIC Action Tracking	1 February 2027					Q4 2026	-
ERP replacement	1 March 2027					Q4 2026	-

*The timing of these audits have been changed to accommodate staff availability.

Appendix B: Audit findings and themes for 2026/27



Appendix C: Other matters

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1	Corporate Resourcing Unit	Originally planned for July 2026, we were originally requested to delay this review until January 2027 given the work currently taking place in respect of CRU and to bring the follow up review forward (which is currently in progress). Further to this we have been requested to defer this review until summer 2027 once the programme has been fully implemented and tested in order to add greater value. At this critical stage, the force would not wish to divert capacity and disrupt the established improvement programme given the strategic importance of this work. As an alternative area of audit to replace this, it has been suggested that Business Continuity Management be reviewed as this programme is already at an advanced stage, and therefore findings would offer a strategic view around progress to better understand the opportunities, lessons learned, and benefits realised.

2026/27 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 any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report. One report has been finalised to date, which resulted in a negative opinion (minimal assurance). This will impact but will not in isolation quality the year end opinions.

Information and briefings

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

Emergency Services Briefing – August 2026

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector including police demand and performance, domestic abuse, workforce wellbeing and pay, and fire and rescue resilience and incident trends.

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 2026/27. 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.

Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

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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.

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

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