



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

Internal Audit Progress Report

17 March 2026

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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.



Four reports have been issued in final since the JARC meeting in November 2025, these being:

- Follow Up;
- Neighbourhood Policing Guarantee; and
- Cyber Security
- Income Generation

Details of the progress made against the internal 2025/26 audit plan are included at Appendix A. [\[To note\]](#)



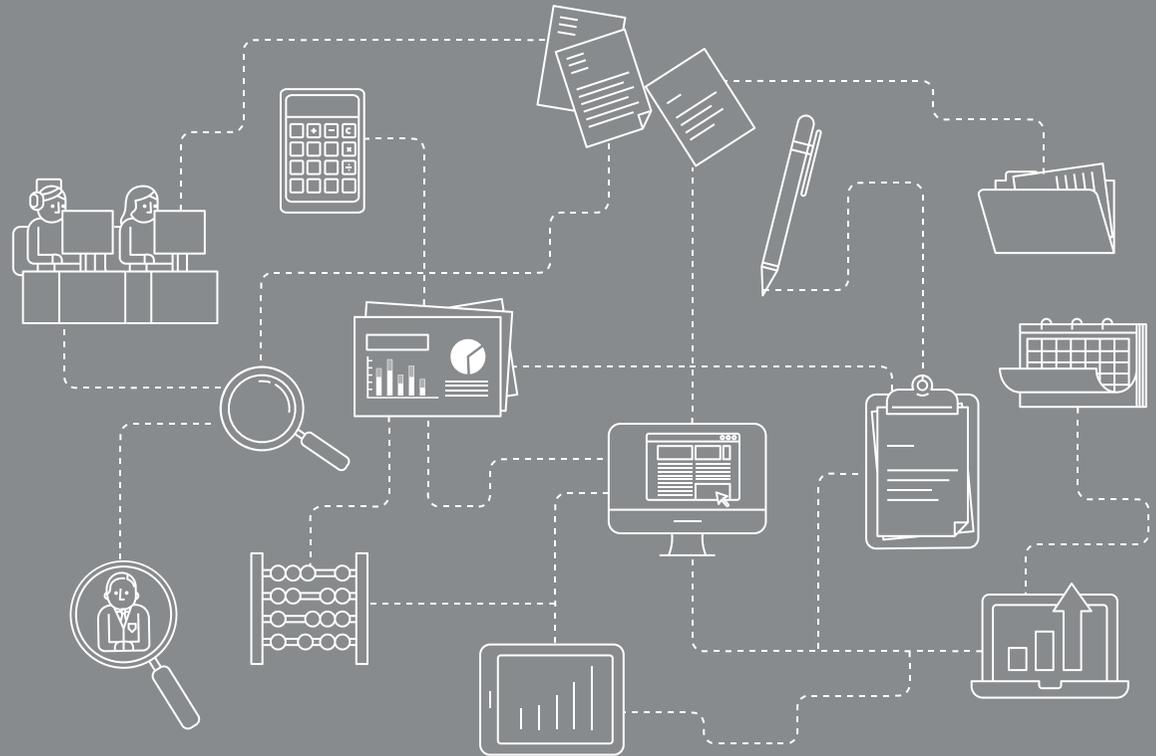
Since the last JARC meeting in November 2025, we have issued the following briefing paper:

- Emergency Services News Briefing – November 2025

[\[To note\]](#)

Final Reports

01



1. FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

Four reports and been finalised since the last JARC in November 2025.

Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
<p>Follow Up</p> <p>Taking account of the issues identified in report and in line with our definitions, in our opinion, Staffordshire Police has demonstrated Reasonable Progress in implementing agreed management actions.</p> <p>Our review confirmed that three low and two medium priority actions had been fully implemented. The remaining medium priority action had not been implemented.</p> <p>When reviewed by the individual audit, implementation progress varied. For Finance Systems 6.23/24, all four actions had been implemented, although an additional advisory point has been suggested. For Key Financial Controls 7.24/25, one of the two actions had been implemented, with the remaining action not yet implemented.</p> <p>Overall, five of the six actions followed up had been implemented.</p>	Reasonable Progress	1	0	1	0
<p>Neighbourhood Policing Guarantee</p> <p>We found that the Force had developed a strong approach to implementing the Governments NPG. This included new policies, systems to measure and report performance, methods to track progress, and a governance framework.</p> <p>A new NPG Framework Report had been drafted to bring together a broad set of measures linked to each NPG pillar. We confirmed that current reporting could show progress against the NPG and the effect this progress was having on local communities.</p> <p>We agreed one medium priority action with management linked to the problem solving governance structure. The structure had not been clearly defined in the terms of reference for each group, and actions, decisions, issues and risks from meetings were not recorded. We also agreed one low priority action.</p>	Advisory	0	1	1	0

Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
Cyber Security The detailed findings of this report will be considered in Part 2 of the agenda	Reasonable Assurance	0	1	3	0
Income Generation A Fees and Charges Handbook is in place and reviewed annually to ensure local and national fees and charges are kept up to date. We confirmed a sample of national fees in the Handbook agreed to NPCC guidance. While we confirmed that the Handbook had been subject to annual formal approval by the EMB, a significant interim update in late January 2025 was not approved, for which we have agreed a medium priority management action. Appropriate arrangements are in place for forecasting and monitoring of income, and for the identification and recording of any risk that may arise with respect to income generation. Partnership agreements are in place where applicable, and an appropriate process is in place for recharging costs incurred. Data analytics testing for duplicate and zero value income transactions identified no issues. At the time of audit, we do not have sufficient evidence that driver training course fees are approved, for which we have agreed a medium priority management action.	Reasonable Assurance	0	0	2	0

1.2 Themes arising from control observations

Theme	Low	Medium	High
Non-compliance with policies / procedures	0	2	0
Policies and / or procedures	2	3	0
Management or performance information	0	2	1
Governance weakness	1	4	0
Total	3	11	1

Of the control observations raised in the internal audit plan to date, the most common category is policies and procedures.

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		
Capital Programme – Southern Area Custody	Final Report – Reasonable Assurance	0	0	1	November 2025	November 2025
Change Management - PMO	In Progress, but requested to defer to 26/27 (* see changes to plan)				November 2025	
Overtime	Final Report – Reasonable Assurance	1	0	0	November 2025	November 2025
Finance System Implementation – Follow Up	Final Report - Advisory	0	1	0	January 2026	November 2025
Commissioning	Was October – now Quarter 4 (* see changes to plan)				Was January 2026 – Now March/June 2026	
Follow Up	Final Report – Reasonable Progress	0	1	0	Was November 2025 (now January 2026)	March 2026
Workforce Planning – now Neighbourhood Policing Guarantee	Final Report - Advisory	1	1	0	Was January 2026 – now March 2026	March 2026
Cyber Security	Final Report – Reasonable Assurance	1	3	0	March 2026	March 2026
Income Generation	Final Report – Reasonable Assurance	0	2	0	March 2026	March 2026

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
Public Protection Unit (PPU) Investment Benefit Realisation	To commence 23 March 2026				March 2026 (now May 2026)	

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

The following changes have previously been requested to the Internal Audit Plan:

Change Management PMO – Whilst acknowledging that this audit had already commenced, the new Head of Change is in the process of reviewing the PMO; purpose, function and structure and has requested that this review is postponed until 2026/27.

Commissioning – The scope of this review is still being agreed by the Commissioners' Office and as such the timing of the audit will need to be rearranged.

Public Protection Unit (PPU) Investment Benefit Realisation - The specific scope of this review is still being agreed by the Force and therefore the timing of the audit will need to be rearranged.

Workforce Planning – The focus of this review will now be on the preparedness for the Neighbourhood Policing Guarantee, focusing on the design of the framework and the reporting and governance arrangements. It is planned to commence this review in December 2025.

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.

None of the final reports issued to date have received a negative assurance opinion.

Information and briefings

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

Emergency Services Briefing – November 2025

In this edition of our news briefing, we draw attention to some of the key developments and publications in the sector, including policing reforms and accountability, workforce wellbeing and updated statistics. [\[To note\]](#)

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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