



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

Internal Audit Progress Report

25 November 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.



CONTENTS

Key messages..... 3

1. Final reports 5

Appendices

Appendix A: Progress against the internal audit plan 2025/26 8

Appendix B: Other matters 10

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.



Three reports have been issued in final since the JARC meeting on 24 September 2025, these being:

- Capital Programme – Southern Area Custody;
- Overtime; and
- Finance System Implementation - Follow Up

One report has also been issued in draft - Follow Up, with one review currently in progress (Cyber Security).

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



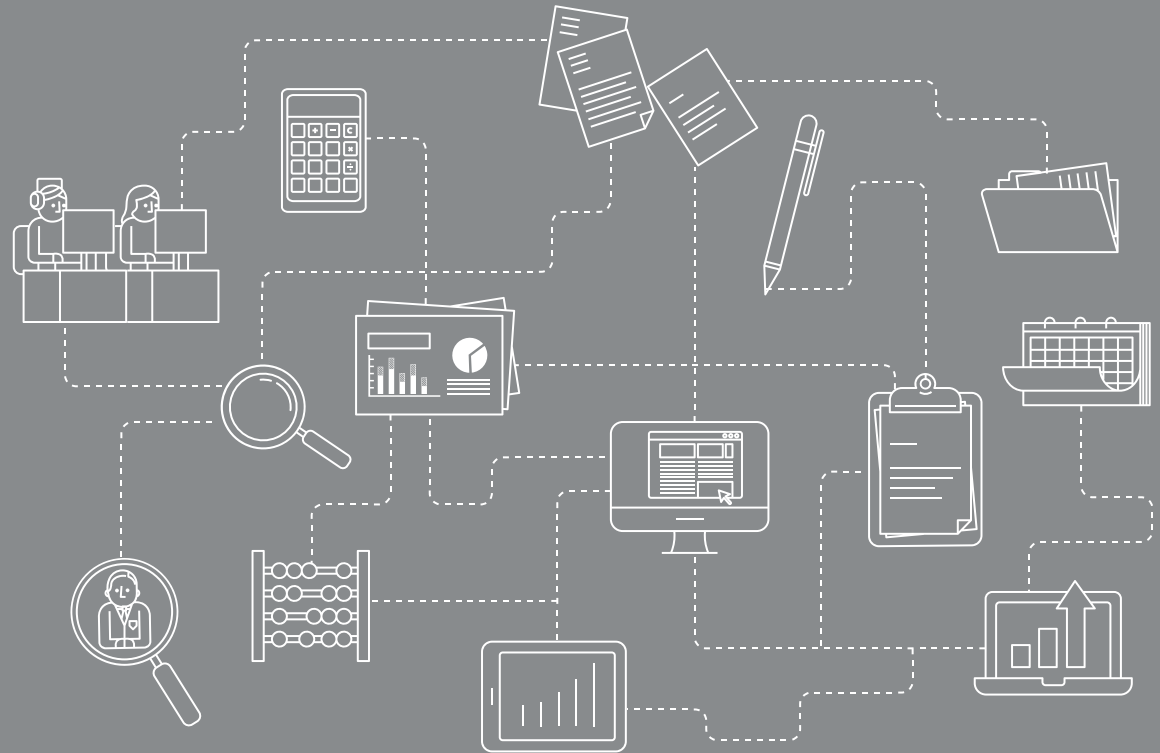
Since the last JARC meeting in September 2025, we have also issued the following newsletters and briefing papers:

- Benchmarking of Emergency Services Organisations – Internal Audit 2024/25
- Emerging Risk Radar Autumn 2025
- Failure to Prevent Fraud

[\[To note\]](#)

Final Reports

01



1. FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

Three reports and been finalised since the last JARC in September 2025.

Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
Overtime	Reasonable Assurance	0	1	0	0
<p>Our review of the controls in place over the Force's overtime processes concluded that the Force has controls that are well designed and complied with surrounding overtime allocation and analysis. The governance processes surrounding overtime are effective at reviewing value for money and overtime allocation based on teams and staff/officers. In tasking meetings, budget holders review the Force's annual budget tracker while making bids for overtime to ensure that value for money is being achieved, and 'high earners' reports are scrutinised which provides insight into potential wellbeing concerns for those with regular overtime. During the overtime allocation process, in both proactive and reactive cases, the Corporate Resource Unit use a spreadsheet which tracks where staff and officers are being allocated, which helps them to determine which areas are of high priority. In proactive cases, they are able to cancel rest days, or request officers to stay on shift where necessary. Regular review is also undertaken to identify those officers with high levels of overtime where wellbeing is also a consideration.</p> <p>At the end of June 2025 the overtime budget was £5.776m, with a spend of £6.996m resulting in an overspend of £1.220m</p> <p>The Force are currently in the process of finalising their overarching Overtime Policy, and we have identified several areas where the Force can implement to further enhance the policy.</p>					
Capital Programme – Southern Area Custody	Reasonable Assurance	0	0	0	1
<p>Our review has confirmed that the Force has undertaken a reasonable process, given the very early stage of the project, to identify the issues and risks within custody as to capacity and to identify the costs related to the different options to resolve those issues and mitigate risks. However we have identified issues with the performance data used that would need to be rectified before moving forward to the next stage.</p>					

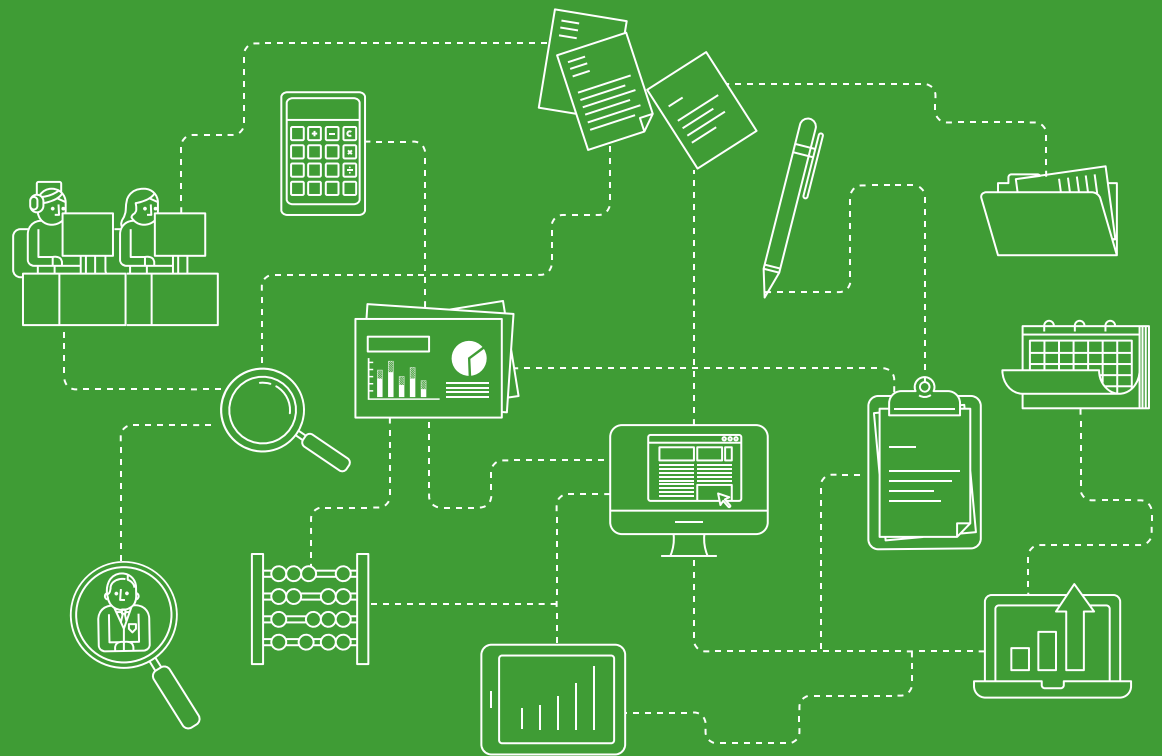
Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
Finance System Implementation – Follow Up	Advisory	1	0	1	0
<p>Taking account of the issues identified and in line with our definitions set out in Appendix A, in our opinion, Staffordshire Police has demonstrated Reasonable Progress 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>					

1.2 Themes arising from control observations

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

Of the control observations raised in the internal audit plan to date, the most common categories are 'policies and / procedures' and 'non compliance with policies and procedures'.

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		
Follow Up	Draft Report				Was November 2025 (now January 2026)	
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	
Workforce Planning – now Neighbourhood Policing Guarantee	Was October – now December 2025 (* see changes to plan)				Was January 2026 – now March 2026	
Cyber Security	In Progress				March 2026	
Public Protection Unit (PPU) Investment Benefit Realisation	Proposed commencement date 1 December 2025 * see changes to plan				March 2026	

Assignment	Status / Opinion issued	Actions agreed			Target JARC	Actual JARC
		L	M	H		
Income Generation	Proposed commencement date 8 December 2025				March 2026	
Follow Up	Proposed commencement date 26 January 2026				May 2026	

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

The following changes have been requested to the Internal Audit Plan since the last JARC:

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 papers:

Benchmarking of Emergency Services Organisations – Internal Audit 2024/25

This report shows how the internal audit findings compared for the organisation compared to the rest of our Emergency Services client base and looks at some of the key themes emerging from our work across Emergency Services in the previous year. The organisation performed broadly in line with the majority of our client base in terms of actions raised and opinions on the individual assignment reports.

Emerging Risk Radar Autumn 2025

We received 201 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.

Failure to Prevent Fraud

The government issued guidance on the new corporate offence of failure to prevent fraud (under s199 of the Economic Crime and Corporate Transparency Act), on 6 November 2024. Relevant organisations must implement fraud prevention procedures prior to the offence came into force on **1 September 2025** or risk an unlimited fine.

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.

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.