



THE POLICE, FIRE AND CRIME COMMISSIONER OF STAFFORDSHIRE AND THE CHIEF CONSTABLE OF STAFFORDSHIRE

[Follow up](#)

FINAL Internal Audit Report: Key Financial Controls and Finance Systems Implementation – Follow Up: 4.25/26

18 November 2025

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## OUTCOME OVERVIEW

### Background:

As part of the internal audit plan for 2025/26, we have undertaken a review to follow up on progress made by Staffordshire Police in implementing previously agreed management actions.

We have used the information supplied by the organisation, followed up with management where required and performed testing to evidence the implementation of actions. The actions considered as part of this follow up review were from the following audit reports:

- Finance Systems 6.23/24
- Key Financial Controls 7.24/25

The actions included in this review consisted of three low and three medium priority management actions.

### Conclusion:

Taking account of the issues identified in the remainder of the report 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.

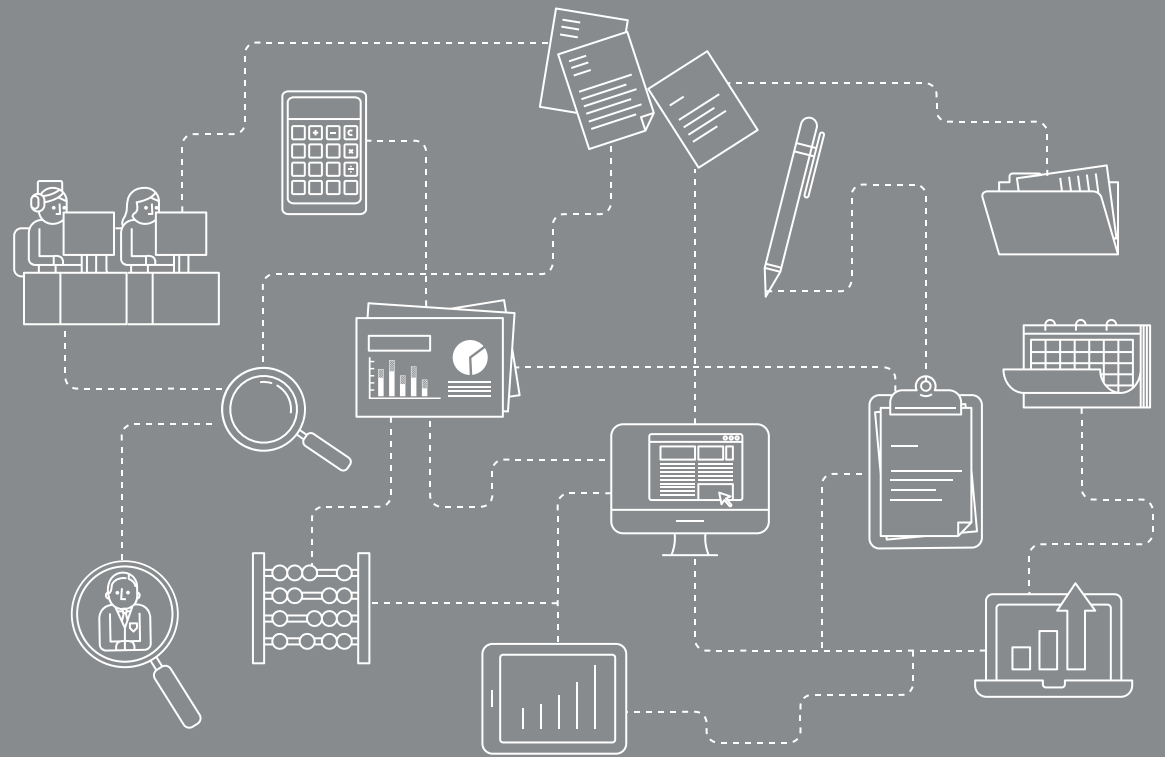
Our review confirmed that three low and two medium priority actions had been fully implemented. The remaining medium priority action had not been implemented.

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.

Overall, five of the six actions followed up had been implemented.

# Progress on Actions

01



## SUMMARY OF PROGRESS ON ACTIONS

The following table includes details of the status of each management action:

Implementation status by review	Number of actions agreed	Implemented	Implementation ongoing	Not implemented	Superseded	Implemented or Superseded
Finance Systems 6.23/24	4	4	0	0	0	0
Key Financial Controls 7.24/25	2	1	1	0	0	0
<b>Total</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

Implementation status by priority	Number of actions agreed	Implemented	Implementation ongoing	Not implemented	Superseded	Implemented or Superseded
Medium	3	2	1	0	0	0
Low	3	3	0	0	0	0
<b>Total</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Findings and Actions

# 02



# FINDINGS AND ACTIONS

Status	Detail
1	The entire action has been fully implemented.
2	The action has been partly though not yet fully implemented.
3	The action has not been implemented.
4	The action has been superseded and is no longer applicable.
5	The action is not yet due.

## Finance Systems 6.23/24 – Control Account Reconciliations

Original management action / priority	The Force will complete control account reconciliations, as per their target date in the control account reconciliation schedule. <b>(Low)</b>			
Audit finding / status	<p>We reviewed the June, July, and August 2025 control account reconciliations and noted that, in all three months, a significant number of reconciliation lines were missing key information, including the date of reconciliation, the initials of the person who completed the reconciliation, and the date of review. Specifically, across 35 reconciliation items, 147 lines in June, 148 lines in July, and 151 lines in August lacked this information. This represents approximately 61% of applicable lines within the reconciliation sheets.</p> <p>We were informed that this was due to all accounts being pulled into the reconciliation spreadsheet, with only the debtors, creditors and bank control accounts being reconciled on a monthly basis. However, this is not clear on the spreadsheet itself, as all lines have a target date for reconciliation.</p> <p>As a result, the reconciliation sheets do not accurately reflect the status of monthly reconciliations, creating ambiguity over which accounts have been completed, reviewed, or remain outstanding. This reduces the reliability of the control environment and increases the risk that unreconciled balances or errors may go unidentified.</p> <p><b>1 - The entire action has been fully implemented.</b></p>			
Advisory Management Action	The Force will consider updating the control account reconciliations to mark which reconciliations are required to be completed and reflect this with the target date field.	Responsible Owner:	Date: 30 November 2025	Priority: Advisory

## Finance Systems 6.23/24 – Control Account Reconciliations

Head of Financial  
Accounting

## Key Financial Controls 7.24/25 – Automatic Reminders for Debtor Chasing

### Original management action / priority

The Force will investigate the use of automatic reminders with Integra to ensure debtors are regularly chased.

### Audit finding / status

Discussions with the Head of Financial Accounting noted that the automated reminders have not be introduced yet due to technical issues with the email formatting.

This is an ongoing discussion with Integra to improve the email notifications. Given that we could see action was ongoing to implement the agreed action, we have classed this action as in progress / ongoing.

### 2 – Implementation Ongoing

### Management Action

The Force will continue discussions with Integra regarding the use of automatic reminders to ensure debtors are regularly chased.

### Responsible Owner:

Head of Financial  
Accounting

### Date:

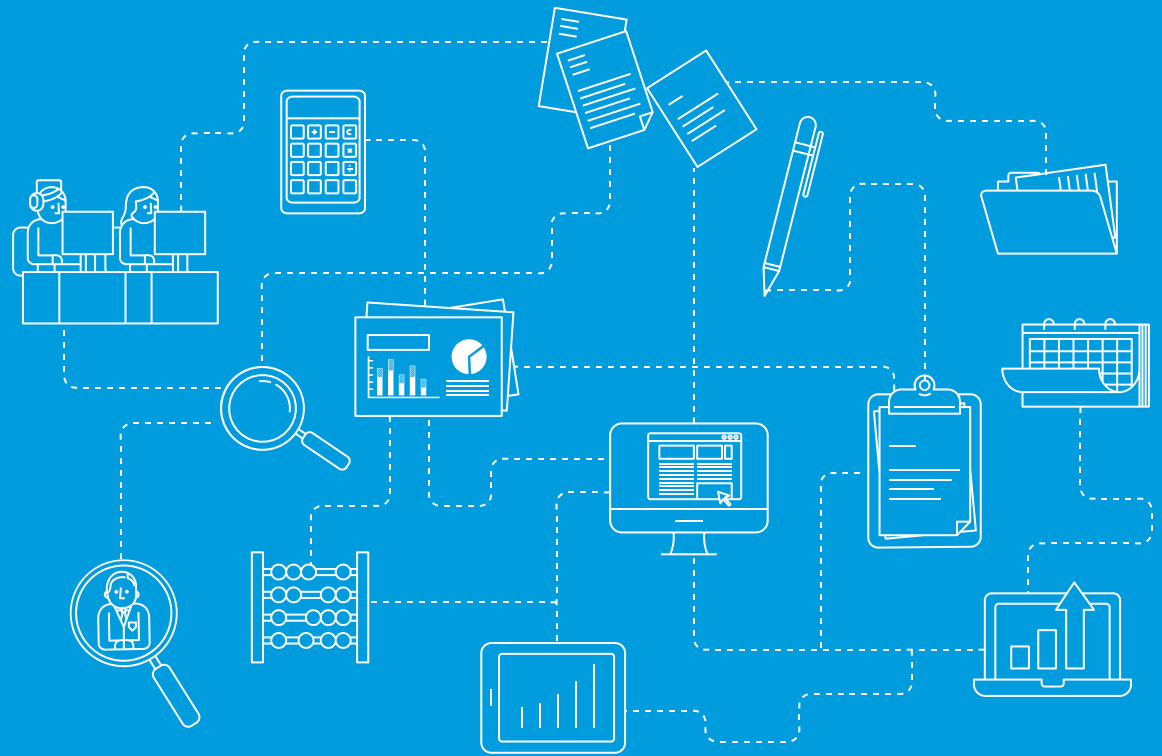
TBC (Subject to  
external providers  
availability)

### Priority:

Medium

# Appendices

## 03





## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

Progress in implementing actions	Overall number of actions fully implemented	Consideration of high priority actions	Consideration of medium priority actions	Consideration of low priority actions
Good	75% +	None outstanding.	None outstanding.	All low actions outstanding are in the process of being implemented.
Reasonable	51 – 75%	None outstanding.	75% of medium actions made are in the process of being implemented.	75% of low actions made are in the process of being implemented.
Little	30 – 50%	All high actions outstanding are in the process of being implemented.	50% of medium actions made are in the process of being implemented.	50% of low actions made are in the process of being implemented.
Poor	< 30%	Unsatisfactory progress has been made to implement high priority actions.	Unsatisfactory progress has been made to implement medium actions.	Unsatisfactory progress has been made to implement low actions.

## APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented and superseded.

Assignment title	Management actions
Key Financial Controls 7.24/25	<b>Implemented (Low)</b> Those involved in purchasing will be reminded of the need to ensure a New Creditor Request (NCR2) Form is fully completed, signed and dated by the Supplier.
Finance Systems 6.23/24	<b>Implemented (Low)</b> User access to the finance system will be reviewed on a periodic basis, to ensure that users are existing employees and that they have appropriate access given their role and responsibilities. Once the process is agreed (in terms of administration and review) for user access, this will be documented.
Finance Systems 6.23/24	<b>Implemented (Low)</b> The month-end timetable will be updated to include the date of task completion. Once added, monitoring of completion dates will be undertaken to ensure deadlines are being met.
Finance Systems 6.23/24	<b>Implemented (Medium)</b> We will continue with our discussions with the third party to seek assurance that the back up of the system is completed successfully and that data can be fully restored. Once the process is agreed (in terms of administration and review) for back up and restoration, this will be documented.
Finance Systems 6.23/24	<b>Implemented (Low)</b> The Force will complete control account reconciliations, as per their target date in the control account reconciliation schedule. <b>(Low)</b>

## APPENDIX C: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The internal audit assignment has been scoped to provide assurance on how Staffordshire Police manages the following area:

#### Objective of the risk under review

To meet internal auditing standards and to provide management with on-going assurance regarding implementation of management actions / recommendations.

When planning the audit, the following areas for consideration and limitations were agreed:

#### Areas for consideration:

- This review will examine the extent to which agreed management actions have been implemented in relation to the following assignment reports:
  - Finance Systems 6.23/24
  - Key Financial Controls 7.24/25
- Testing will be performed as appropriate to confirm the implementation of agreed actions to manage risks identified as part of the initial fieldwork.

#### Limitations to the scope of the audit assignment:

- The review only covers the management actions stated and will not review the whole control framework. We are not providing assurance on the entire risk and control framework of the individual areas.
- We will provide assurance as to the implementation of recommendations arising from the assignments listed and any outstanding actions from prior years.
- Conclusions will be based on our assessments made through discussions with managers responsible for the implementation of management actions and where necessary evidence which demonstrates implementation.
- The level of implementation may be informed by sample testing.
- Further management actions may be raised based on sample testing. Where samples are required, records will be selected by the auditor from the time period.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

Please note that the full scope of the assignment can only be completed within the agreed budget if all the requested information is made available at the start of our fieldwork, and the necessary key staff are available to assist the internal audit team. If the requested information and staff are not available we may have to reduce the scope of our work and/or increase the assignment budget. If this is necessary we will agree this with the client sponsor during the assignment.

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To minimise the risk of data loss and to ensure data security of the information provided, we remind you that we only require the specific information requested. In instances where excess information is provided, this will be deleted, and the client sponsor will be informed.

**Debrief held** 14 November 2025

**Draft report issued** 17 November 2025

**Revised Draft report issued** 17 November 2025

**Responses received** 18 November 2025

**Final report issued** 18 November 2025

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