



## STAFFORDSHIRE POLICE AND CRIME COMMISSIONER

### Overtime

Final Internal Audit Report: 3.25/26

14 November 2025

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# AUDIT OUTCOME OVERVIEW

In line with our scope, included at Appendix B, the overview of our findings is detailed below.

<b>Background:</b>	<p>We conducted a review of the overtime allocation and analysis processes in place at Staffordshire Police as outlined in the 2025/26 Internal Audit Plan. Our testing focussed on the control systems in place in respect of allocating overtime and that overtime spend is monitored on a regular basis. The Force is also trying to improve their draft overtime policy framework.</p> <p>In previous years, the Force has overspent against their overtime budget, however each year progress has been made towards remaining within the budget and agreed expectations.</p> <p>This review specifically excluded sample testing of planned and reactive overtime claims to ensure they have been processed and paid in line with policy guidelines as these are subject to other independent checks.</p>
<b>Conclusion:</b>	<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>



Minimal  
Assurance



Partial  
Assurance



Reasonable  
Assurance



Substantial  
Assurance

Taking account of the issues identified, the OPCC can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

#### Internal audit opinion:

**Audit themes:** We confirmed that the following control areas were well designed and complied with:

- **Budget Analysis** - Through review of the last three monthly budget update slide decks, we confirmed that overtime budgets are appropriately outlined, and monitoring is taking place on a regular basis. Additionally, through review of examples of Tasking meetings from June, July, and August 2025, we confirmed that the annual budget for each department is considered by budget holders before bids for overtime funding allocation are made.
- **High Earners Analysis** - Reports outlining the top overtime earners from year-to-date are produced on a monthly basis and effectively distributed to relevant budget holders accordingly. This means that top earners are highlighted in several reports due to the nature of the data. Review of the High Earners reports produced in June, July, and August 2025 confirmed that the reports effectively highlighted the top earners from overtime from year-to-date and had been distributed to relevant staff via email for review and action.
- **Staffing Levels Analysis** - Overtime analysis for each team is completed on a monthly basis, including details around which type of overtime spend is most common, such as rest days, stay-on-shift, or standard overtime. Through review of the last three monthly PPU overtime analysis reports from August, July, and June 2025, we confirmed that in each case an overtime analysis by team had been completed. Additionally, we reviewed evidence of the overtime allocation process which highlighted that spreadsheets are used by the resourcing unit when considering allocation on both proactive and reactive situations.
- **Value for Money Consideration** - During RAC Panel meetings, department based value for money analysis is presented, and during the informal tasking meetings value for money is considered, as the annual budget is reviewed before bids for overtime funding are made. Review of the slide deck from the October 2025 Resource Allocation and Challenge Panel meeting confirmed that department based value for money analysis was presented. We also reviewed extracts from Tasking meetings from June, July, and August 2025 and confirmed that annual budget information is considered when bids for overtime are presented.

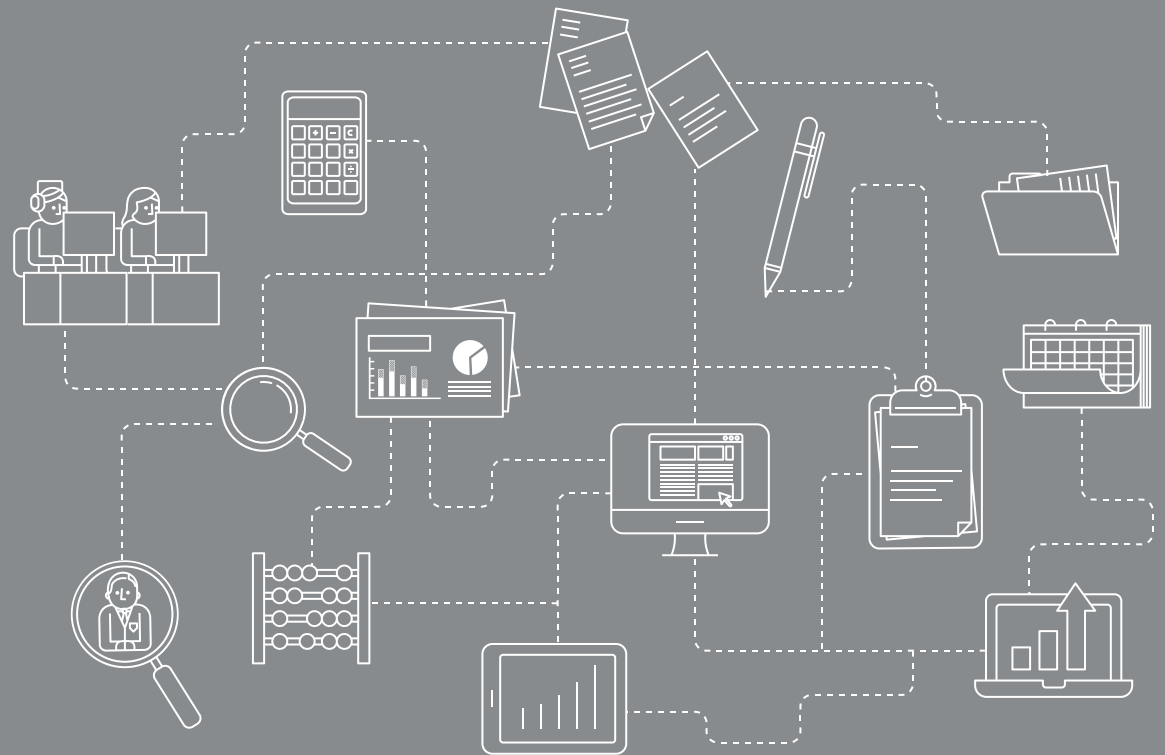
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- **Overtime Allocation to High Priority Areas** - During both reactive and proactive overtime allocation, spreadsheets are used by the Corporate Resource Unit which effectively highlights staff allocation by area. Through review of evidence provided by the Corporate Resource Unit Manager, we confirmed that in circumstances where it is available, overtime allocation is proactively planned in advance using methods such as rest day cancellation (used as a last resort) or volunteer database usage. In circumstances where overtime cannot be foreseen, reactive approaches are taken using methods such as 'Stay-on-shift' overtime. We confirmed that there is a standard process that is followed to ensure that officers and staff are allocated effectively to high priority areas where required.
  - **Overtime Governance Processes** - Effective overtime reporting takes place at the monthly EMB Meetings, RAC Panel Meetings, and the Quarterly Performance Meetings. Reports detailing financial spending and overtime usage by team are scrutinised. Review of the EMB meeting minutes from May, July, and September 2025, the RAC Panel slide decks from June and October 2025, and the QPM slide deck from April 2025 and action logs from June 2025, confirmed that adequate overtime reporting had taken place.

**We identified scope for improvement in the following area, resulting in the agreement of one low priority management action:**

- **Overtime Policy** - The Force is in the process of improving and finalising its new Overtime Policy, which will eventually be available to all staff. We undertook some benchmarking analysis against other policies and we identified several items for the Force to consider implementing into their Overtime Policy before finalisation.

# Summary of Actions for Management

01



# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

**High**  
Immediate management attention is necessary.

**Medium**  
Timely management attention is necessary.

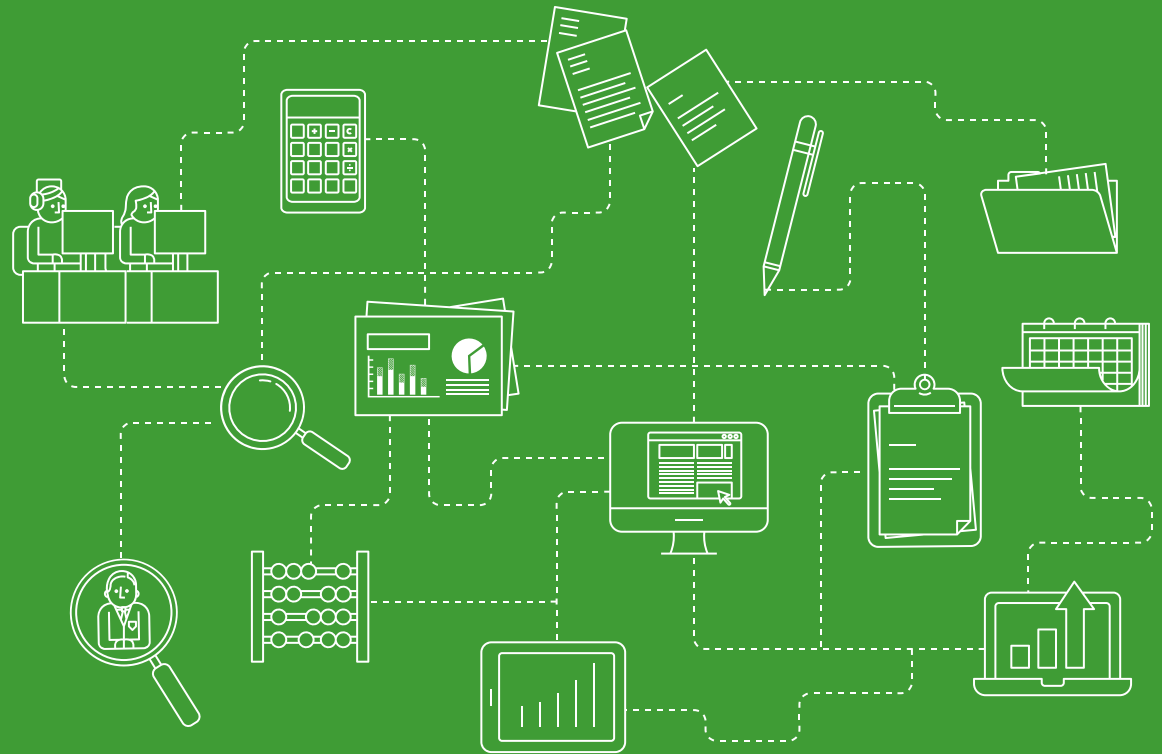
**Low**  
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The Force will enhance their draft Overtime Policy further, taking into consideration the areas that other forces include in their own frameworks/policy.	Low	Head of Strategic Planning & Service Improvement	31 December 2025

\* Refer to Appendix A for more detail

# Detailed Findings and Actions

02





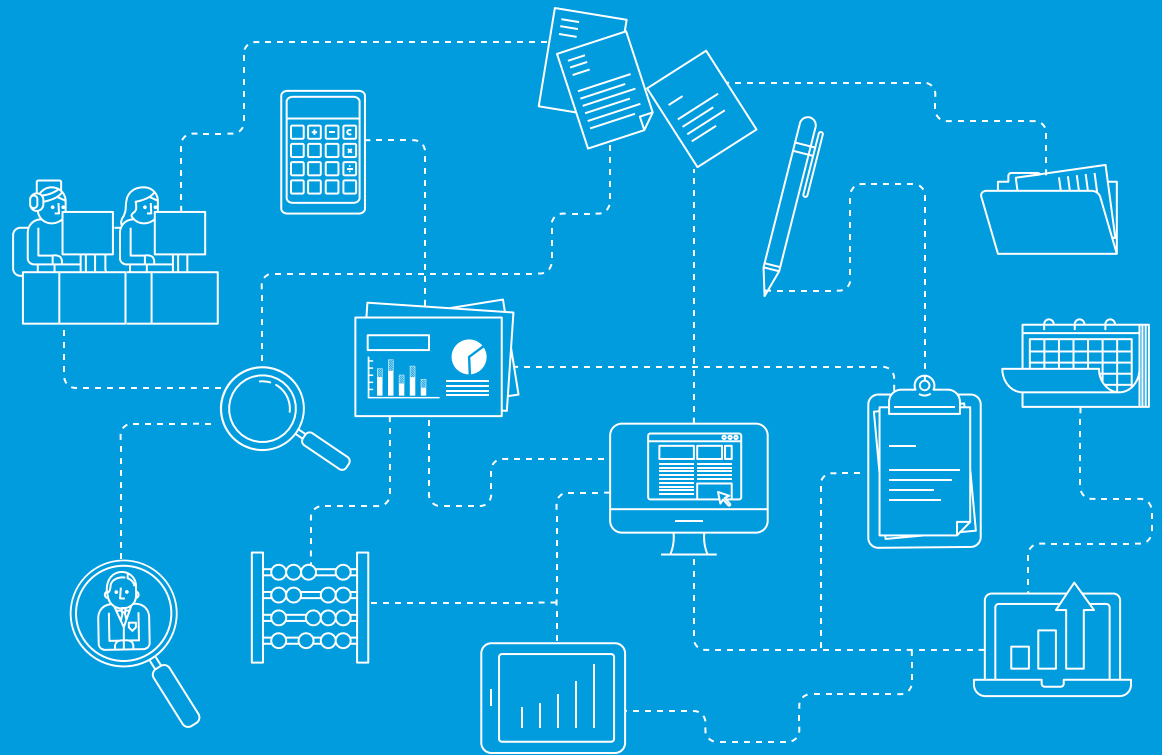
## DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

Overtime Policy				
Control	<p>The Force have an existing Overtime Guidance document in place, which is available to staff, but are currently in the development stage of producing a revised Overtime Policy document.</p> <p>The Force are aiming to make the new policy more modern, and to comprehensively outline the relevant processes and responsibilities.</p>	<b>Assessment:</b>		
		Design	×	
		Compliance	N/A	
Findings / Implications	<p>We undertook a benchmarking exercise with information from similar clients with overtime policies with the draft policy currently including the following:</p> <ul style="list-style-type: none"><li>• Definitions of overtime payments and categories;</li><li>• Drivers of overtime;</li><li>• Responsibilities of Individuals, Line Managers, and the SLT; and</li><li>• Detailed explanations of the corporate responsibility to track and monitor overtime payments and expenditure.</li></ul> <p>We noted the following areas for consideration when implementing the draft policy:</p> <ul style="list-style-type: none"><li>• Specific definitions of TOIL compared with standard overtime pay;</li><li>• Official regulation citations;</li><li>• Detailed outlines describing the overtime process fully for all types and all reimbursement methods;</li><li>• Retention and disposal of records relating to overtime;</li><li>• Access to the overtime system and how that changes depending on role/department;</li><li>• Regularity of policy review, including responsibilities of committees to do so; and</li><li>• Linked policies (if applicable)</li></ul>			
Management Action 1	<p>The Force will continue to improve their draft Overtime Policy, taking into consideration the areas that other forces highlight in their own frameworks.</p>	Responsible Owner:	Date:	Priority:
		Head of Strategic Planning & Service Improvement	31 December 2025	Low

# Appendices

## 03



# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

**Low**  
There is scope for enhancing control or improving efficiency.

**Medium**  
Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.

**High**  
Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Overtime	1 (7)	0 (7)	1	0	0
Total	1 (7)	0 (7)	1	0	0

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

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## APPENDIX B: SCOPE

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

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following objective:

#### Objective of the risk under review

Review of the approval of the use of overtime and its allocation and authorisation. We will also review whether the outcomes of spending on overtime are analysed and reported so that the Chief Officers are assured that value for money is being achieved through the use of overtime.

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### When planning the audit, the following were agreed:

#### Areas for consideration:

- An Overtime Policy is in place which sets out the framework in place for claiming overtime within the Force This includes roles and responsibilities have been defined and documented for overtime processing and approval
- Processes are in place for overtime cost analysis based on data extraction from the Duty Management System and Finance System. This will also include whether there is an analysis of high earners, how these are tracked through and governed;
- An analysis which has taken place to determine if sufficient staffing levels are in place for departments where excessive overtime has been recorded;
- The Force has considered Value for Money is being achieved and that the level of overtime is proportionate and only authorised once other avenues been exhausted;
- Prioritisation processes are in place to ensure overtime allocations are being allocated to high priority areas based on identified needs; this will also consider the process for the cancellation of rest days to meet required demand; and
- Governance processes are in place for overseeing overtime claims including reporting to EMB, RAC Panel and QPM.

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

- We will not assess whether overtime was operationally necessary or the most cost-effective solution compared to alternatives;
- We will not confirm that the Force is achieving value for money in relation to overtime claims;
- We will not comment on the purpose of overtime;
- We will undertake an assessment of the adequacy of selected aspects of the control framework and we will undertake limited testing to confirm its operation in practice;

- IT related controls and legal and regulatory compliance is outside the scope of this review;
- The results of our work are reliant on the quality and completeness of the data and information provided to us.
- No sample testing of planned and reactive overtime claims will be undertaken to ensure they have been processed in line policy guidelines as these are subject to other independent checks
- 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.

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.

<b>Debrief held</b>	17 October 2025	<b>Internal audit Contacts</b>	Daniel Harris, Head of Internal Audit Louise Davies, Managing Consultant
<b>Draft report issued</b>	7 November 2025		
<b>Responses received</b>	13 November 2025		
<b>Final report issued</b>	14 November 2025	<b>Client sponsor</b>	John Bloomer, Director of Resources ACO
		<b>Distribution</b>	John Bloomer, Director of Resources ACO

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