Staffordshire Police, Fire and Crime Commissioner and the Chief Constable of Staffordshire

Emergency services - benchmarking of internal audit findings 2024/25

RSM

Contents

Introduction

As part of our internal audit service, we provide benchmarking data to our clients within our internal audit assignment reports.

At the assignment level, benchmarking provides:

- A comparison against the numbers of actions agreed.
- The assurance opinions provided across the sector in our client base.
- A summary of the key areas where high internal audit management actions were agreed.
- A comparison of Head of Internal Audit (HOIA) opinions.

This paper provides a benchmark for our individual clients, allowing for self-assessment against all of our emergency services clients (including police and fire).

The benchmarking data provided in this paper are based on all the internal audit assurance reports we have issued to our emergency services clients during the audit year 2024/25. This paper will provide you with a useful snapshot of your organisation's performance against others in the sector.

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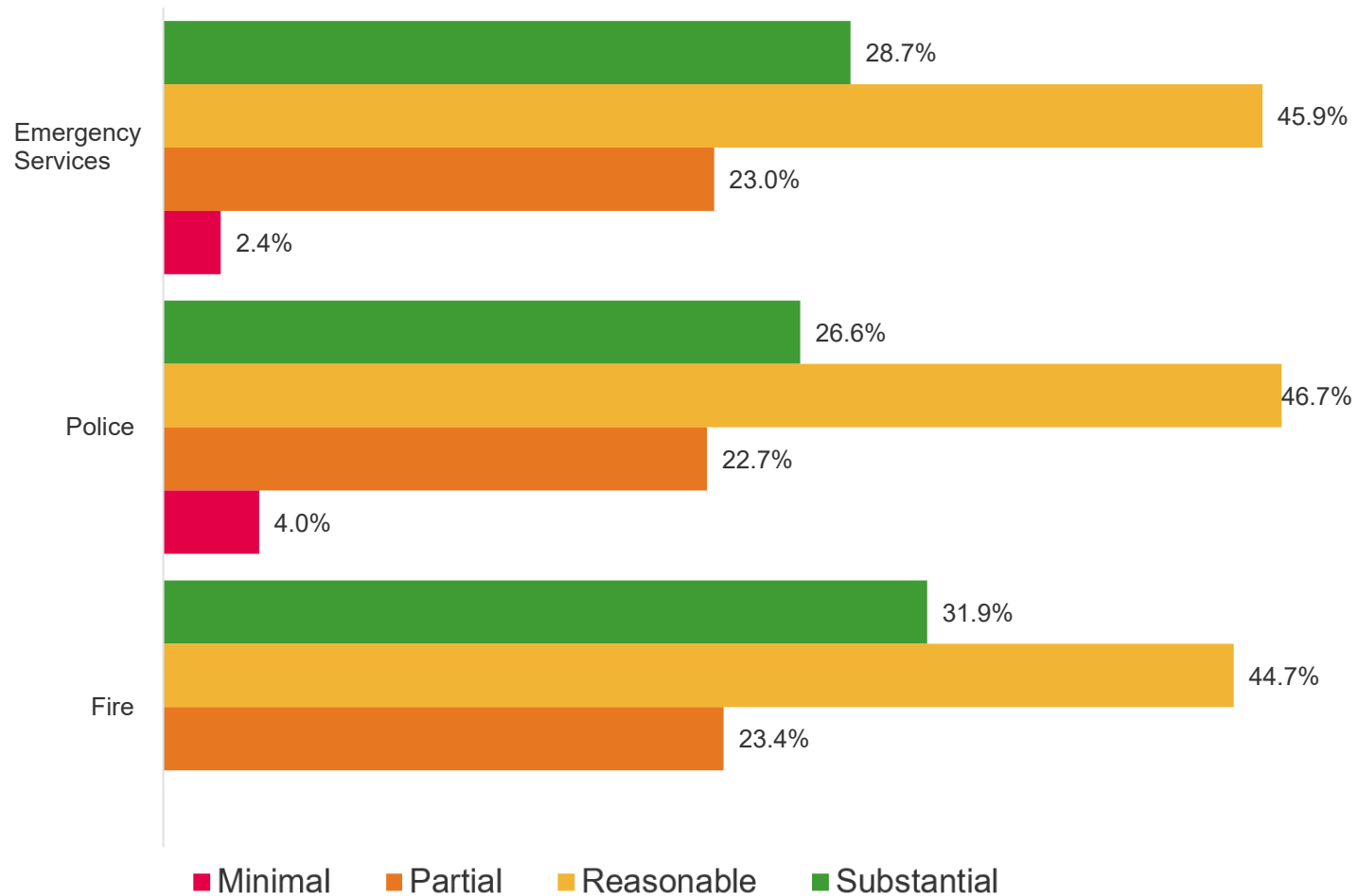
Internal audit assurance levels

Compares assurance levels provided by the internal audit service across all assurance reviews and at your organisation over the last three years.

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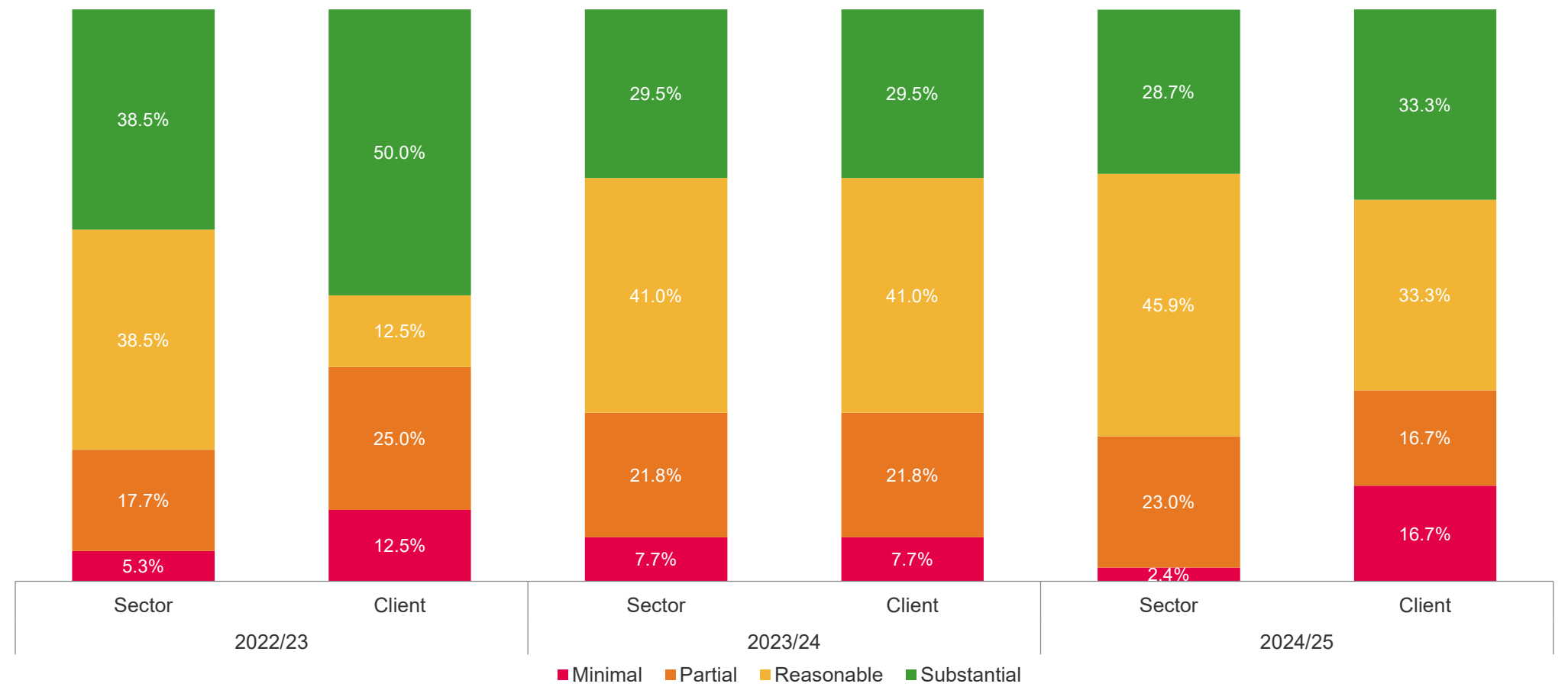
Assurance level by sub sector

Compares assurance levels provided by the internal audit service across all assurance reviews during 2024/25 by sub sector.

Emergency Services
- Substantial: 28.7%
- Reasonable: 45.9%
- Partial: 23.0%
- Minimal: 2.4%

Police
- Substantial: 26.6%
- Reasonable: 46.7%
- Partial: 22.7%
- Minimal: 4.0%

Fire
- Substantial: 31.9%
- Reasonable: 44.7%
- Partial: 23.4%

Legend: ■ Minimal ■ Partial ■ Reasonable ■ Substantial

Internal audit management actions

Compares the average number of management actions agreed in each internal audit assignment and at your organisation over the last three years.
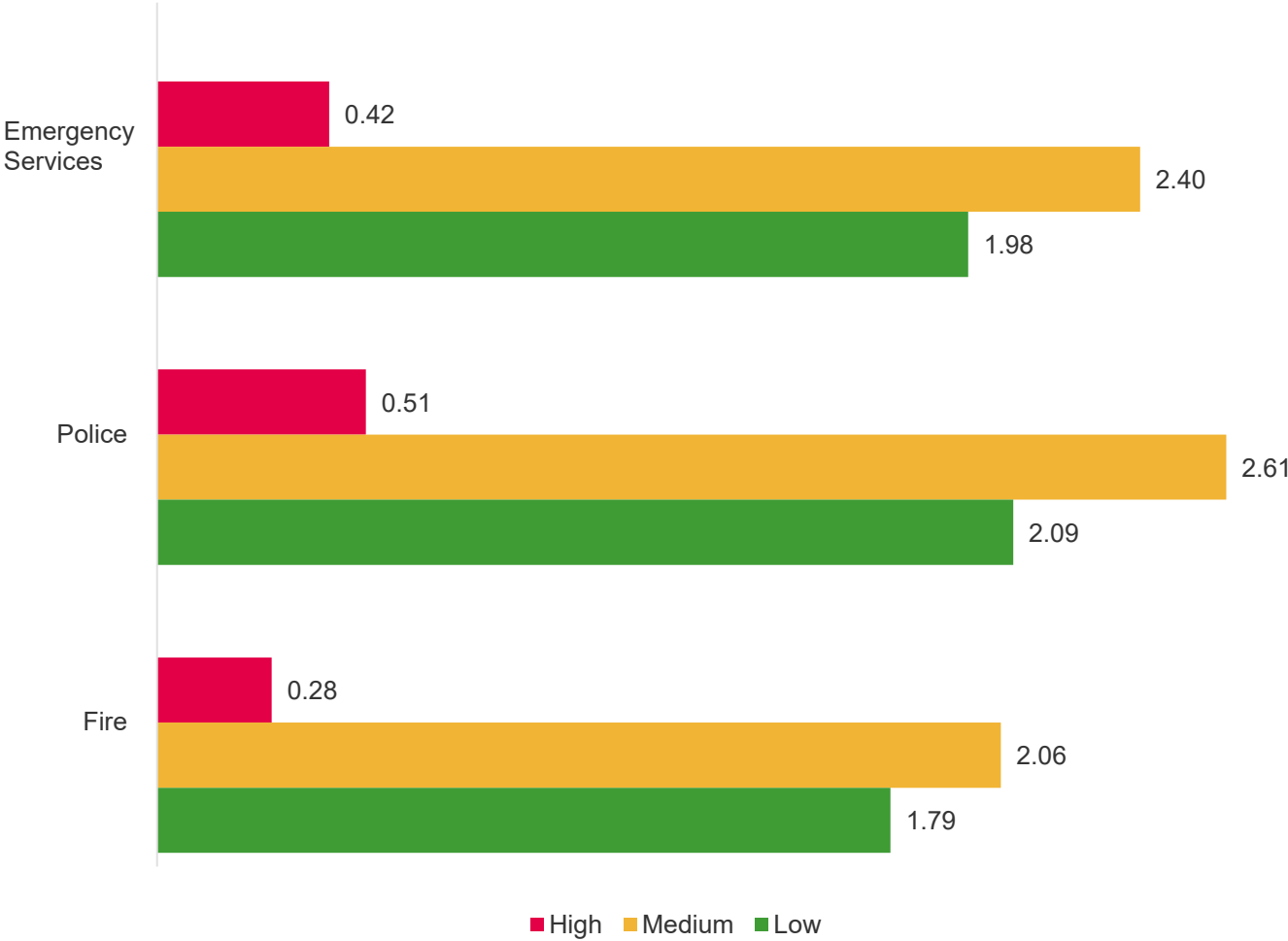
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During 2024/25 across our emergency services clients, we also undertook 23 advisory and follow up reviews, resulting in an average of 4.10 management actions per report. These management actions are not included in the above analysis. A change in our reporting methodology has seen follow up information submitted to clients in our audit committee progress reports during the year.

Management actions by sub sector

Compares management actions provided by the internal audit service across all assurance reviews during 2024/25 by sub sector.

Emergency Services
- High: 0.42
- Medium: 2.40
- Low: 1.98

Police
- High: 0.51
- Medium: 2.61
- Low: 2.09

Fire
- High: 0.28
- Medium: 2.06
- Low: 1.79

Legend: ■ High ■ Medium ■ Low

Thematic overview of high actions

An overview of high priority management actions agreed across our Emergency Service client base is summarised by some of the prominent key themes below.

As we continue to assess key audit themes across our emergency service clients, it is increasingly clear that strengthening risk management practices is essential to ensuring operational resilience and maintaining public trust.

Cyber, Digital and Data remains a prominent area for improvement. We continue to identify the need for consistent data standards, formalised change controls, and enhanced cybersecurity. Addressing technical limitations and formalising processes will support a more resilient digital infrastructure.

In **Estates and Health & Safety**, recurring themes include the need to reinforce mandatory training, streamline risk documentation, and improve fire safety oversight. Smarter fleet management and regular inspections are also critical to improving operational safety and efficiency.

Firearms and Seized Property controls require ongoing attention, particularly around secure storage, visitor access, and disposal processes. Strengthening audit trails and reconciliation procedures remains a key operational challenge. Within **Investigations and Evidence**, we continue to see opportunities to improve victim support, ensure accurate and complete documentation, and implementing more rigorous performance monitoring.

People-related risks include the need to clarify roles in collaborations, strengthen vetting processes, and improve governance in case handling.

Finally, in **Finance**, we have identified gaps in reconciliations, budget alignment, and procurement controls, areas that will become increasingly important under the new Procurement Act.

These themes span strategic and operational risks and should be considered as part of efforts to enhance the overall control environment.
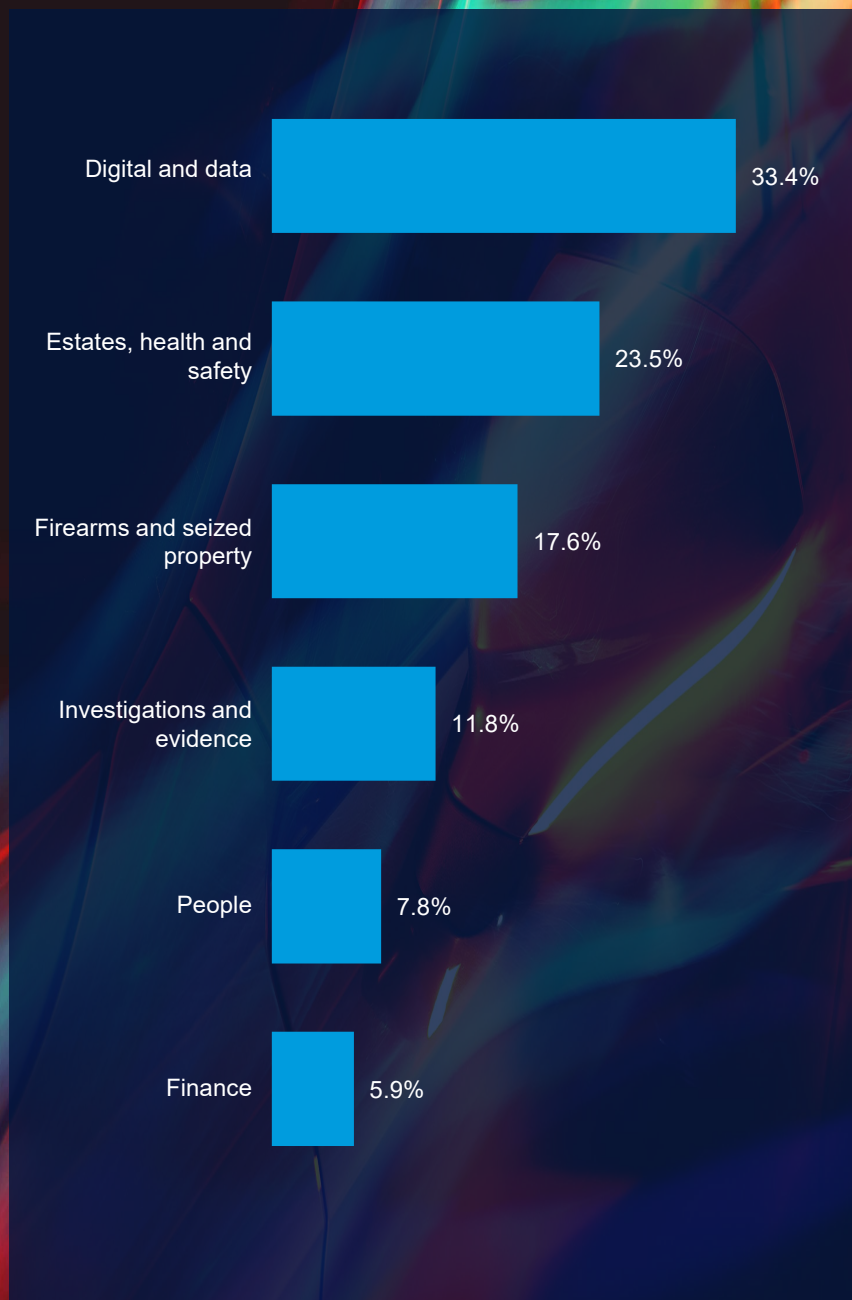
Thematic overview of high actions

An overview of high priority management actions agreed across our client base is summarised by top themes.

Digital and data

- Business continuity plans should be exercised regularly in line with policy, including tabletop and live exercises, with data resilience and restoration arrangements documented for critical systems.
- Data standards, system documentation, and methodologies for reporting should be formalised to ensure consistency, accuracy, and auditability across operational and analytical processes.
- A formal change management policy should be introduced, with all initiatives requiring documented approval.
- Contract management and system compliance should be strengthened through improved oversight, record-keeping, and policy adherence.
- Security patching, asset checks, and incident response policies should be implemented and monitored, supported by appropriate tools.
- Technical capacity and data discrepancies should be reviewed to enhance system integrity and performance.

Estates, health and safety

- Mandatory training and courses should be enforced, with escalation routes for non-compliance.
- Risk assessments, standard operating procedures, and related documents should be reviewed and streamlined, and premises inspections will be conducted regularly with issues escalated to the appropriate Committee.
- Driver request forms, licence checks, and training verification should be required before pool car use. The introduction of an integrated fleet management system and periodic servicing checks should be considered to improve oversight and efficiency.
- A comprehensive fire safety policy should be developed, and each building will be assessed for inspection frequency, asbestos testing, and water risk assessments.
- Fire risk action plans should be reviewed, with responsibilities and timelines clearly assigned.

Firearms and seized property

- Procedures should be reinforced to ensure firearms are stored correctly.
- Visitor access to non-public areas should be restricted to verified individuals, and security at key sites strengthened to prevent unauthorised entry.
- Property disposal processes should be standardised and monitored for compliance, with regular audits of cash, drugs, and other exhibits.
- Periodic reconciliations between internal and national systems should be implemented to ensure accuracy of firearms licensing records, with outcomes reported to oversight boards and automation options explored.
- Independent reviews and sampling should be used to ensure segregation of duties and mitigate conflicts of interest, particularly within evidence management units, with clear audit trails and accountability measures in place.

Thematic overview of high actions

An overview of high priority management actions agreed across our client base is summarised by top themes.

Investigations and evidence

- Officers should be reminded to fully complete victim needs assessments and child concern questions, with dip sampling considered to monitor compliance and ensure appropriate support is provided.
- Officers should be required to attach body worn footage to case records, with internal sampling and policy reviews ensuring consistent application across domestic abuse and other relevant procedures.
- Root cause analysis should be conducted to identify any underperforming key performance indicators, with action plans and tracking mechanisms established to drive improvements in crime recording, victim communication, and case allocation.
- Arrest rationale should be documented where applicable, with consideration given to the introduction of a formal template.
- A monitoring process should be introduced to track timeliness and resolution of Child Sex Offender Disclosure Scheme (CSODS) applications.
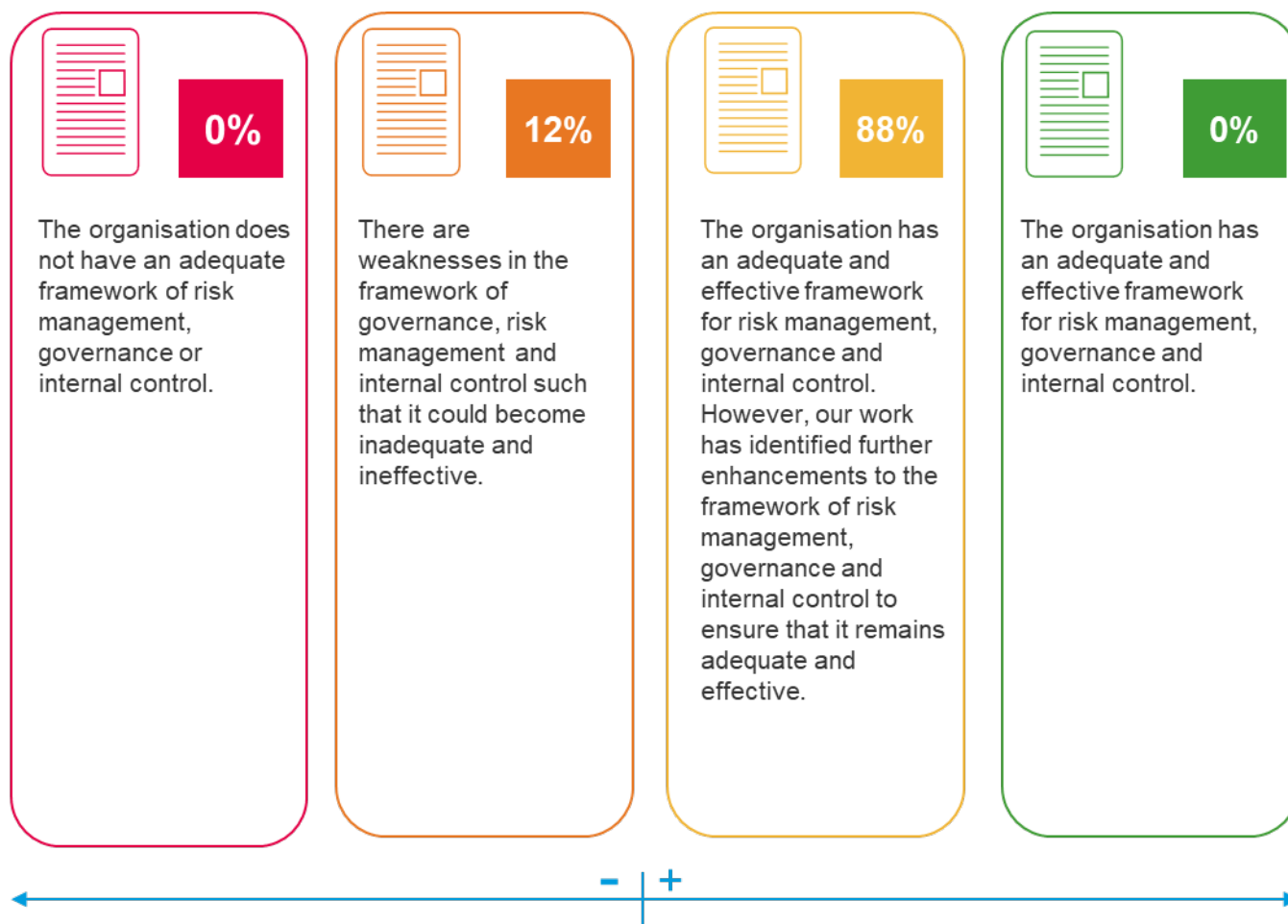
People

- Documentation processes should be strengthened through the use of trackers or checklists.
- Ownership for all collaborations should be clearly defined and documented, with regular engagement to ensure responsibilities are understood and escalation routes are in place.
- Governance frameworks for key collaborations should be reviewed and formalised, performance monitoring mechanisms should be recorded and maintained to ensure continuity and effective oversight.
- A secondary review process should be introduced to ensure vetting checks align with national guidance; exploration of automation options could prevent clearance without full compliance.
- Leaving procedures should be reviewed to ensure all issued property is returned and recorded appropriately.

Finance

- Discrepancies identified during financial reconciliations should be clearly documented, investigated, and resolved promptly to maintain accuracy and accountability.
- Budget responsibilities should be reviewed to ensure alignment with operational oversight, enabling better tracking and analysis of expenditure.
- Procurement cardholders should be reminded of their responsibilities, including correct coding, documentation of purchases, and adherence to usage guidelines.
- Expenditure flagged as potentially unrelated to business needs should be reviewed with suppliers to confirm legitimacy and ensure appropriate use of funds.

Annual opinions

At year end we provide our emergency service clients with our head of internal audit opinion. The graphics below show the full range of opinions available to us within our internal audit methodology and the opinions we provided in 2024/25.

0%

The organisation does not have an adequate framework of risk management, governance or internal control.

12%

There are weaknesses in the framework of governance, risk management and internal control such that it could become inadequate and ineffective.

88%

The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

0%

The organisation has an adequate and effective framework for risk management, governance and internal control.

− +

Internal audit annual opinions provided to Staffordshire Police, Fire and Crime Commissioner over the past three years.

2022/23 **2023/24** **2024/25**
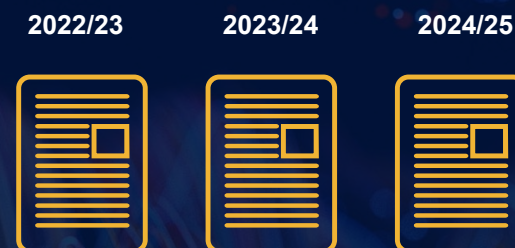
Internal audit annual opinions provided to Chief Constable of Staffordshire over the past three years.

2022/23 **2023/24** **2024/25**
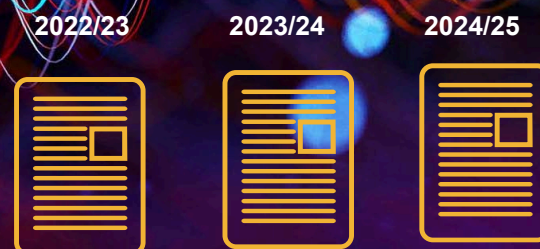
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