



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

DRAFT Annual internal audit report

29 May 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.

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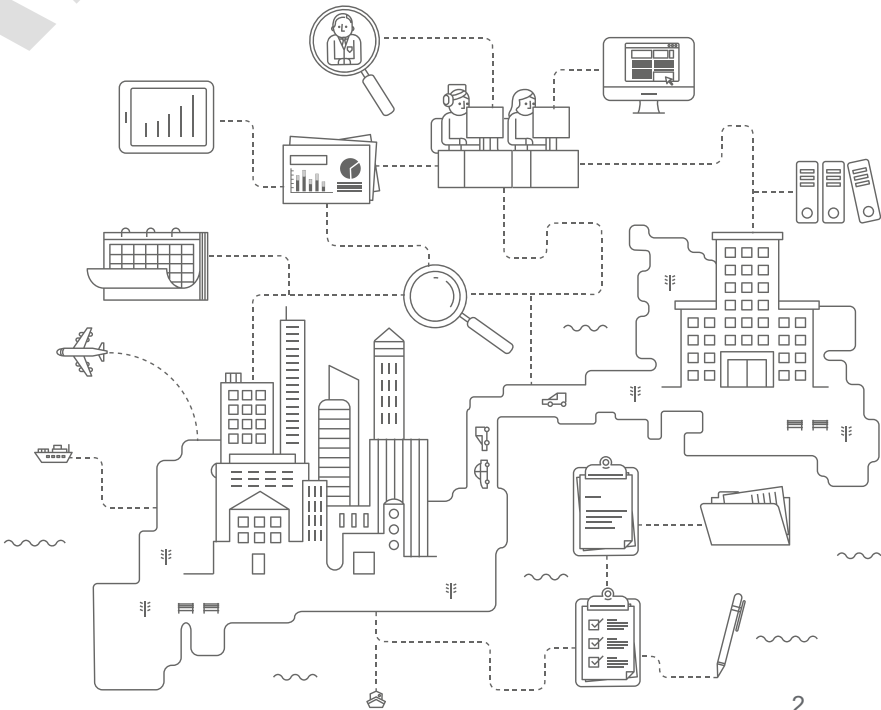
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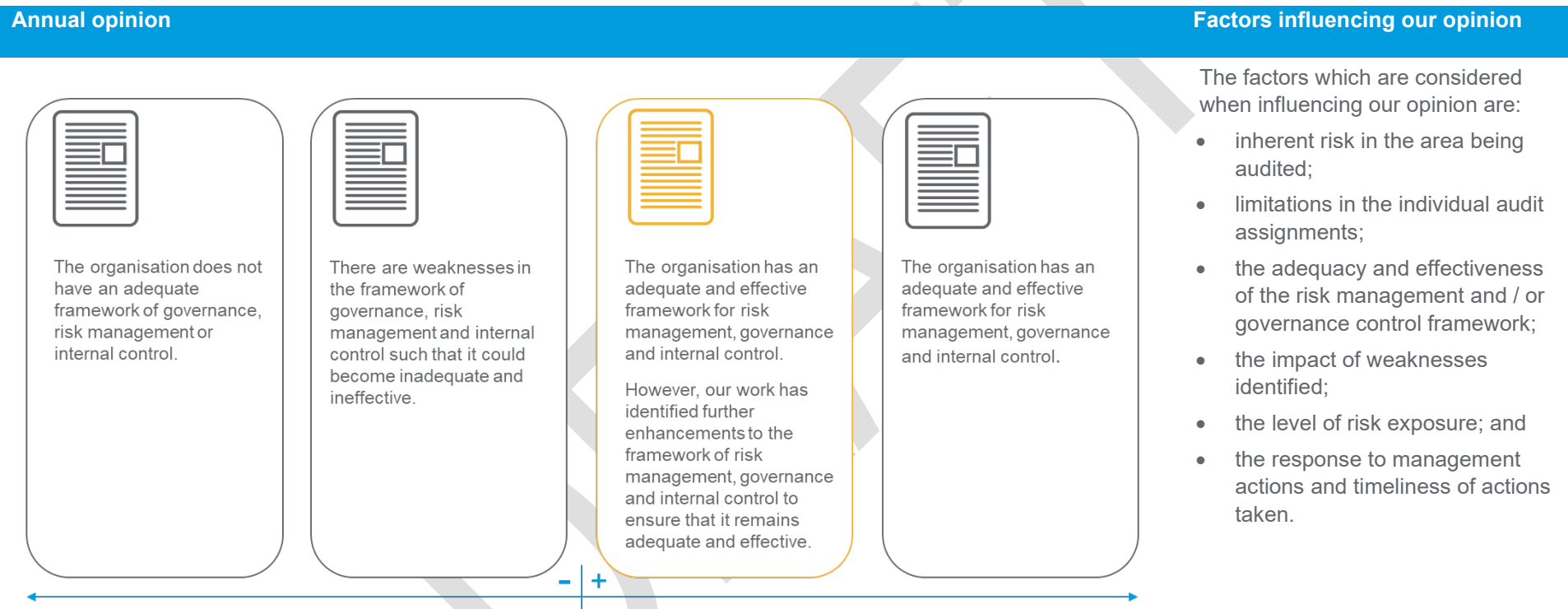
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THE DRAFT ANNUAL INTERNAL AUDIT OPINIONS

The DRAFT annual internal audit opinions are based upon, and limited to, the work performed on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes.

For the 12 months ending 31 March 2025 the DRAFT head of internal audit opinion for Staffordshire Police, Fire and Crime Commissioner is:



For the 12 months ending 31 March 2025 the DRAFT head of internal audit opinion for the Chief Constable of Staffordshire is:

Annual opinion

Factors influencing our opinion



The factors which are considered when influencing our opinion are:

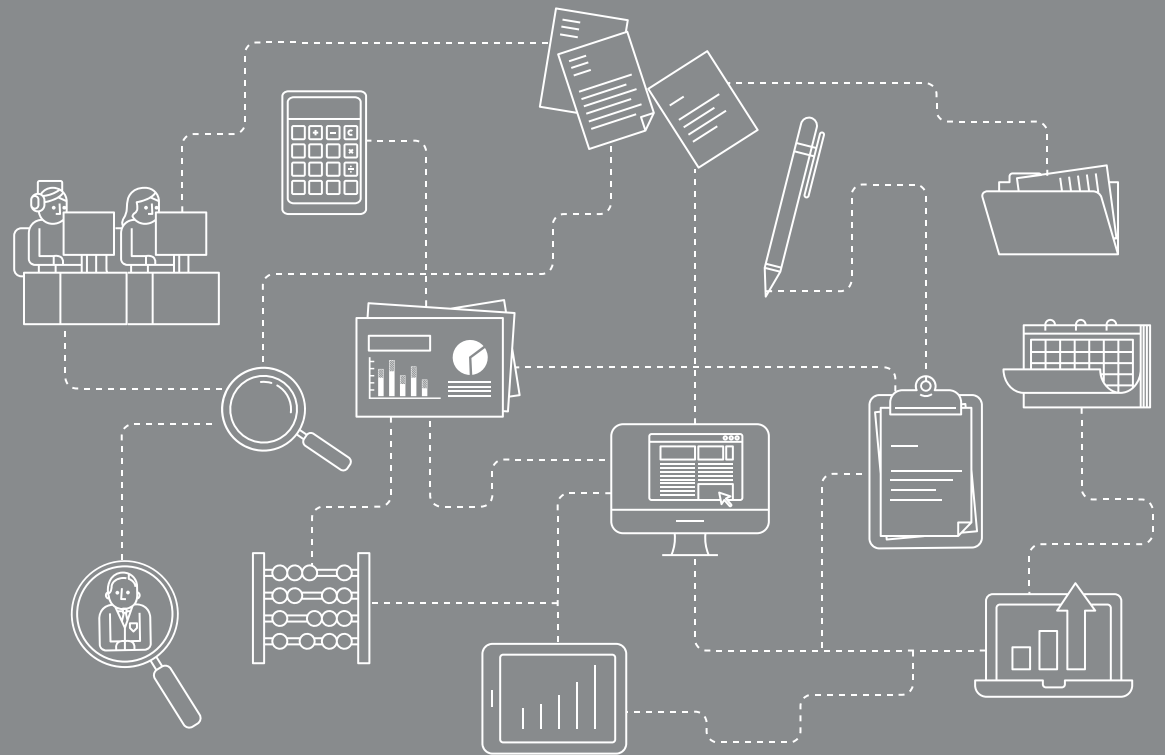
- inherent risk in the area being audited;
- limitations in the individual audit assignments;
- the adequacy and effectiveness of the risk management and / or governance control framework;
- the impact of weaknesses identified;
- the level of risk exposure; and
- the response to management actions and timeliness of actions taken.



It remains management's responsibility to develop and maintain a sound system of risk management, internal control, governance, and for the prevention and detection of errors, loss or fraud. The work of internal audit is not and should not be seen as a substitute for management responsibility around the design and effective operation of these systems.

Scope and Limitations

01



1 SCOPE AND LIMITATIONS OF OUR WORK

The formation of our DRAFT opinions were achieved through a risk-based plan of work, agreed with management and approved by the Ethics, Transparency and Audit Panel (ETAP), our opinions are subject to inherent limitations, as detailed below.

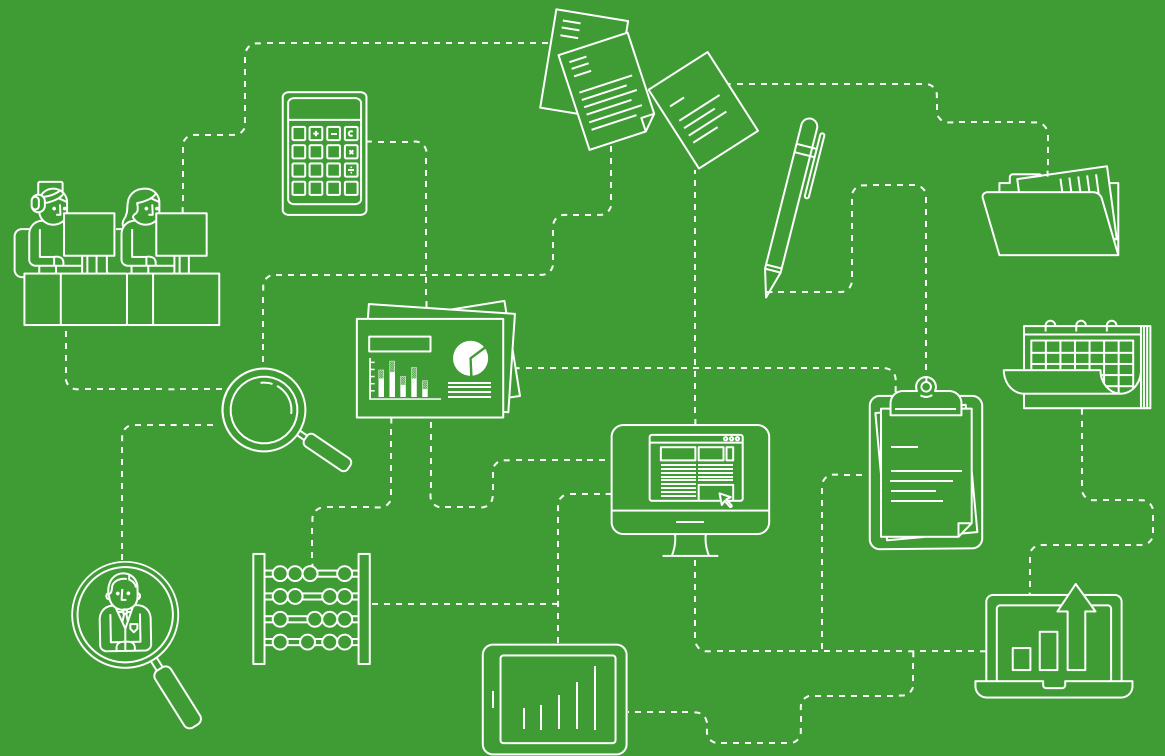


- Internal audit has not reviewed all risks and assurances relating to the organisations.
- The opinions are substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance frameworks. The assurance frameworks are one component that the organisations take into account in making their annual governance statement.
- The opinions are based on the findings and conclusions of the agreed work which was limited to the area under review and agreed with management.
- Where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance.
- Due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention.
- The matters highlighted in this report represent only the issues we encountered during our work. It is not an exhaustive list of all weaknesses or potential improvements. Management remains responsible for maintaining a robust system of internal controls, and our work should not be the sole basis for identifying all strengths and weaknesses.
- This report is prepared solely for the use of the Commissioner, Police Force and ETAP.
- At the beginning of the year (and each of the last few years), we agreed with ETAP and the CFO's that the internal audit plan would be kept under regular review throughout the year. We have undertaken regular reviews and discussed coverage throughout the year to formally consider the audit priorities, any emerging risks, HMICFRS inspection results etc to ensure the remaining audits still remain relevant and reflect the risk profile of the organisations.

Through our discussions in 2024/25, we confirmed the shared service audit, HMICFRS Follow Up, Police, Fire and Crime Priorities and Transformation Plan – Change Capacity would be either deferred or were no longer required, due to other sources of assurance being available. We were requested to direct the cancelled/deferred audit resource to a new audit on the Evidential Management Unit and to broaden the coverage of the Key Finance Controls and follow up audits. We are satisfied that we still have sufficient coverage to be able to provide Head of Internal Audit opinions for 2024/25.

Informing Our Opinions

02



2 FACTORS AND FINDINGS WHICH HAVE INFORMED OUR OPINIONS

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Governance	Risk	Internal Control
<p>Our Governance opinions have been informed specifically through our continued attendance at ETAP alongside the governance and reporting aspects of the following audits for which the organisation could take positive assurance:</p> <ul style="list-style-type: none">• Key Finance Controls;• Workforce Planning – Training and Development;• Procurement;• Asset Management;• Complaints; and• Follow Up (covering various actions from prior years)	<p>Our Risk Management opinions have been informed by our risk-based approach to individual assignments, and our internal audit plan is risk based and driven by/linked to operational and strategic risks on the Force and Commissioner risk registers.</p> <p>We have also attended all ETAP meetings throughout the year where we have seen updates provided by management on the strategic risk register to ETAP. These updates provide assurance to the ETAP on how risks are identified, documented and managed and allow the ETAP the opportunity to ask questions, challenge and seek assurance.</p> <p>We have also relied on our cumulative knowledge of the risk management arrangements in place at both organisations, which have continued to operate effectively during 2024/25.</p>	<p>Our Internal Control opinions have been informed by the eight reviews completed throughout the year, seven of which were assurance opinions. Of these the organisations could take substantial assurance for two reviews, reasonable assurance for two reviews, partial assurance (negative opinion) for one review and minimal assurance (negative) for one review. In addition, the Workforce Planning – Training and Development audit was carried out in an advisory capacity and agreed a total of five management actions.</p> <p>For the review where partial assurance could be taken, this was in relation to Vetting. All actions have been agreed with management although have yet to be followed up by Internal Audit to confirm their implementation.</p> <p>For the review where minimal assurance could be taken, this was in relation to the Evidential Management Unit. All actions have been agreed with management although have yet to be followed up by Internal Audit to confirm their implementation.</p> <p>The follow up review is currently in progress and will be issued in draft shortly.</p> <p>Further details on individual reviews are provided at Appendix A</p>

As well as the headline findings discussed above, the following areas have helped to inform our opinions. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix A.



Acceptance of internal audit management actions

Management have agreed actions to address most of the findings reported by the internal audit service during 2024/25.



Implementation of internal audit management actions

Where actions have been agreed by management, these have been monitored by management through the action tracking process in place.

Our follow up of the actions agreed to address previous years' internal audit findings is at the final stage of fieldwork, and a draft report will be issued shortly.



Working with other assurance providers

In forming our opinions we have not placed any direct reliance on other assurance providers. However, we have noted through the ETAP and through our discussions with Officers throughout the year the improvement that have been made by the Force to progress and make improvements following the PEEL. We note that the latest report into Staffordshire Police's performance was published by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) in September 2024.

The report, published under the Police Efficiency, Effectiveness and Legitimacy (PEEL) programme, shows improvements taking place across the board, with the force achieving improved ratings in the majority of categories since the last PEEL inspection in 2022. Against the backdrop of many forces seeing their gradings reduce in this current inspection window, it sees Staffordshire Police emerge as one of the most improved forces in the country. This positive inspection follows the force being removed from HMICFRS' 'Engage' enhanced monitoring process in May 2024 following improvements to specific areas of the service. But it also says the force needs to do more in the areas of responding to the public, investigating crime, protecting vulnerable people, with these three areas rated as requiring improvement.



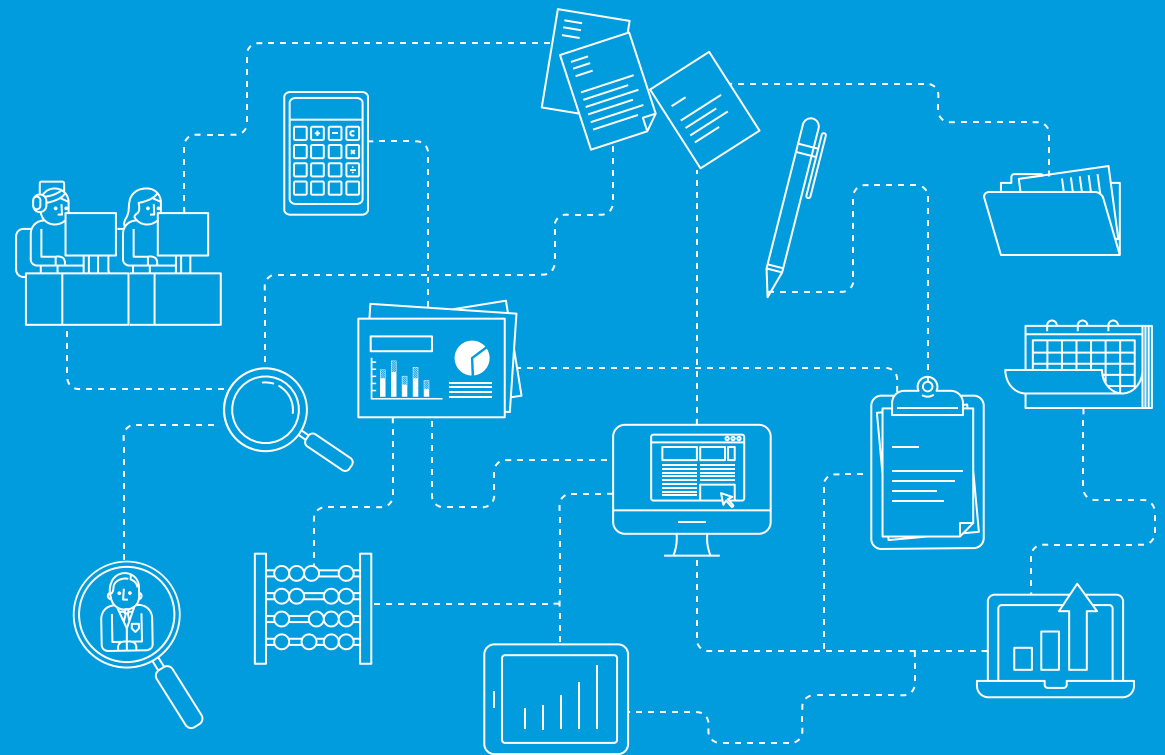
Topics judged relevant for consideration as part of the annual governance statement

From the results of our internal audit work completed during 2024/25, the organisations should consider the issues identified in the Vetting and Evidential Management Unit reviews (partial and minimal assurance opinions) and the issues identified in Workforce Planning - Training & Development (advisory review) for inclusion within the annual governance statement, along with any action already taken or planned to address the issues identified.

The Force should also consider the areas of weakness identified from the HMICFRS review and incorporate these weaknesses in the AGS and actions being taken.

Management should also continue to pay particular attention to the action tracking process in place and ensure that the actions from the negative assurance reviews are tracked (as in previous years), to ensure these weaknesses identified are addressed in a timely manner.

03



3.1 Wider value adding delivery

The following has been provided throughout the year:

Area of work	How has this added value?
Issue of Emergency Services and general briefings	In our regular news briefings, we drew attention to some of the key developments and publications in the sector, such as the policing response to antisocial behaviour: police effectiveness, efficiency and legitimacy (PEEL) spotlight report, the Police workforce statistics, the amendments to the Police Regulations 2003, The Independent Office for Police Conduct (IOPC) has published its monthly performance framework.
Emergency Services benchmarking of internal audit findings 2023/24	<p>This paper provided a benchmark for our individual clients, allowing for self-assessment against all of our emergency services clients. At the assignment level, benchmarking provided:</p> <ul style="list-style-type: none">• 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; and• a comparison of Head of Internal Audit (HOIA) opinions.
The NED Network	The role of the Non-Executive Director is crucial. Whilst not typically involved in the day-to-day operations of a firm, they should be influencing policy, culture and accountability. RSM launched The NED network to help non-executive directors stay abreast of key issues, networking with peers and share ideas. Non-executive directors are invited to join free of charge. We have delivered an annual programme of events, along with supporting insights, articles and blogs designed specifically for our NED community.
Sector Experience	We have also made suggestions throughout our audit reports based on our knowledge and experience in the emergency services sector to provide areas for consideration.
Emergency Services Risk Register Analysis	Analysis of the risk facing the fire and rescue services across the country to enable the organisation to compare and benchmark your risks and identify any potential gaps in risk identification.
Emerging Risk Radar	The emerging risk radar is based on 129 survey responses from board members and professional advisors from across all industries and highlights key emerging risks and emerging risk considerations
Attendance at ETAP	We have attended every ETAP throughout the year to present our papers and contribute to the wider agenda items as required.

3.2 Conflicts of interest

RSM has not undertaken any work or activity during 2024/25 that would lead us to declare any conflict of interest. Internal audit remains independent and there have been no threats to our independence when delivering the audit plan during 2024/25.

3.3 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS) and the Global Internal Audit Standards.

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2021 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice, as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA, on which PSIAS is based.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

3.4 Quality assurance and continual improvement

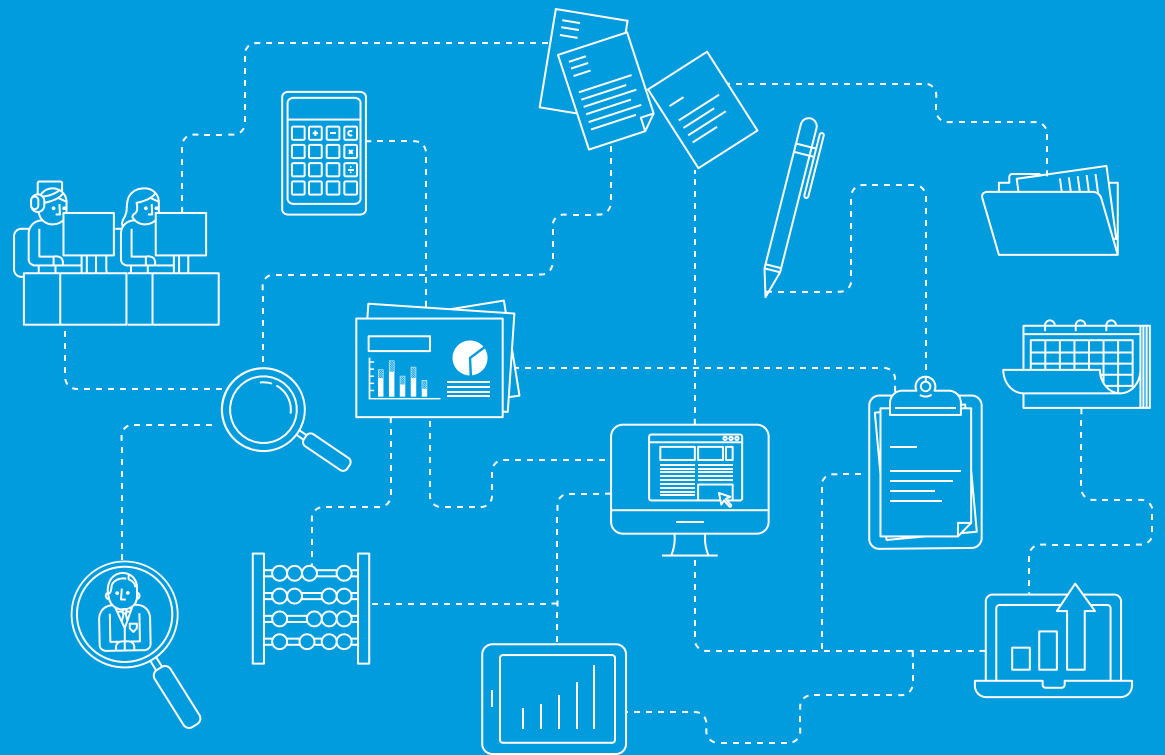
To ensure that RSM remains compliant with the PSIAS framework we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From the results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

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.

Appendices

04



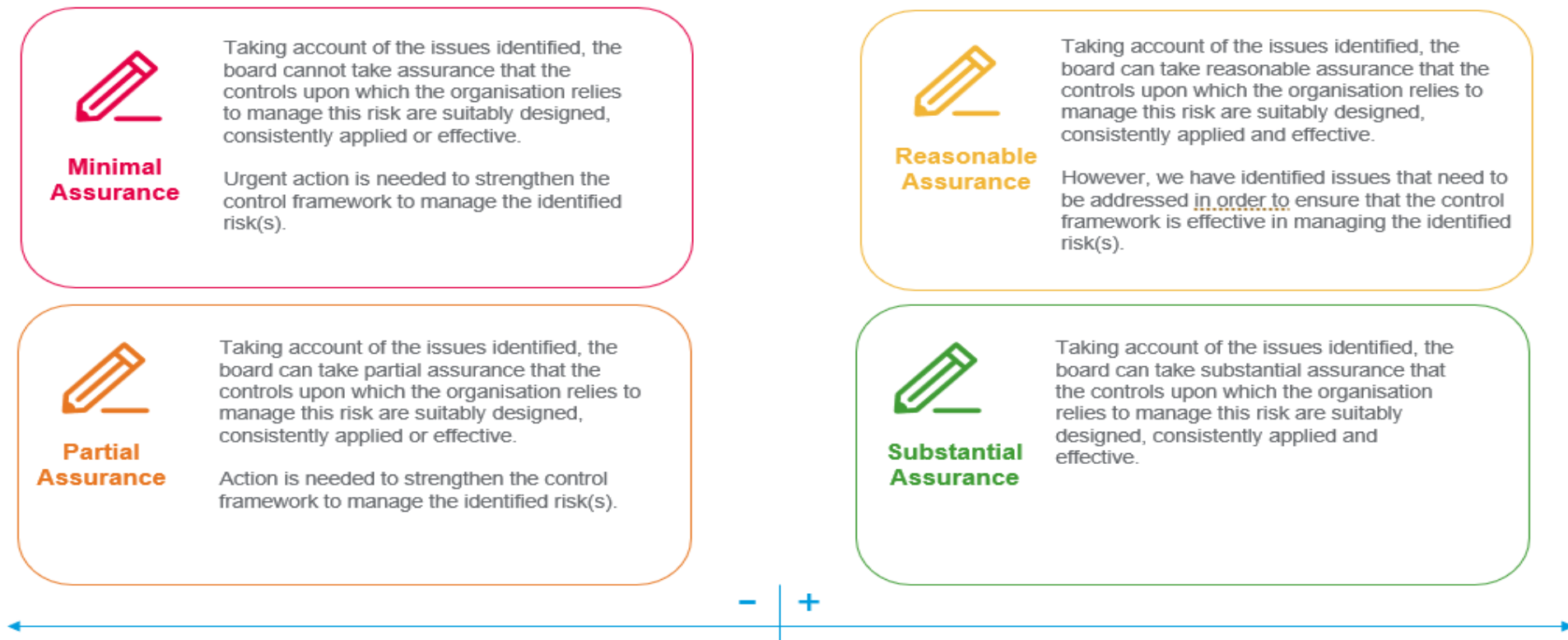
APPENDIX A: SUMMARY OF INTERNAL AUDIT WORK COMPLETED

All of the assurance levels and outcomes provided below should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Executive lead	Status / Opinion issued	Actions agreed		
			L	M	H
Evidential Management Unit	John Bloomer - Director of Resources ACC (Force)	Minimal Assurance	2	7	5
Vetting	John Bloomer - Director of Resources ACC (Force)	Partial Assurance	1	3	1
Asset Management	John Bloomer - Director of Resources ACC (Force)	Reasonable Assurance	2	6	0
Key Finance Controls	John Bloomer - Director of Resources ACC (Force)	Reasonable Assurance	1	1	0
Procurement	John Bloomer - Director of Resources ACC (Force)	Substantial Assurance	3	1	0
Workforce Planning - Training & Development	John Bloomer - Director of Resources ACC (Force)	No opinion / Advisory	2	2	1
Complaints	John Bloomer - Director of Resources ACC (Force)	Substantial Assurance	2	1	0
Follow Up	John Bloomer - Director of Resources ACC (Force)	Fieldwork in Progress	tbc	tbc	tbc
Total (to date)			13	21	7

APPENDIX B: OPINION CLASSIFICATION

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the organisations can take:



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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 the Chief Constable of 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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