



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

Internal Audit Progress Report – relating to completion of 2024/25 Internal Audit Plan

10 June 2025

This report is solely for the use of the persons to whom it is addressed.

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KEY MESSAGES

The internal audit plan for 2024/25 was approved by the ETAP at the 28 February 2024 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



We have issued one final report as part of the internal audit plan since the ETAP meeting on 26 February 2025, this being in respect of Key Finance Controls

One review (Follow Up) is at the final stage of fieldwork, we are currently liaising with the Force for additional evidence to support the completion of two high priority actions. A draft report will be issued shortly.



Since the last ETAP meeting in February 2025, we have issued the following newsletters and briefing papers:

- Emerging Risk Radar – Spring 2025
- RSM's Quality Assurance and Improvement Programme
- Emergency Services Briefing – May 2025

[To note]

Final Reports

01



1. FINAL REPORTS

1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		Advisory	Low	Medium	High
Key Finance Controls Overall, there is an appropriate control framework in place for the operational management of the Finance system. We identified a number of well designed controls, a significant number of which were being complied with based on the sample testing undertaken. One improvement has been highlighted in relation to the setting up of new suppliers.	Reasonable Assurance	0	1	1	0

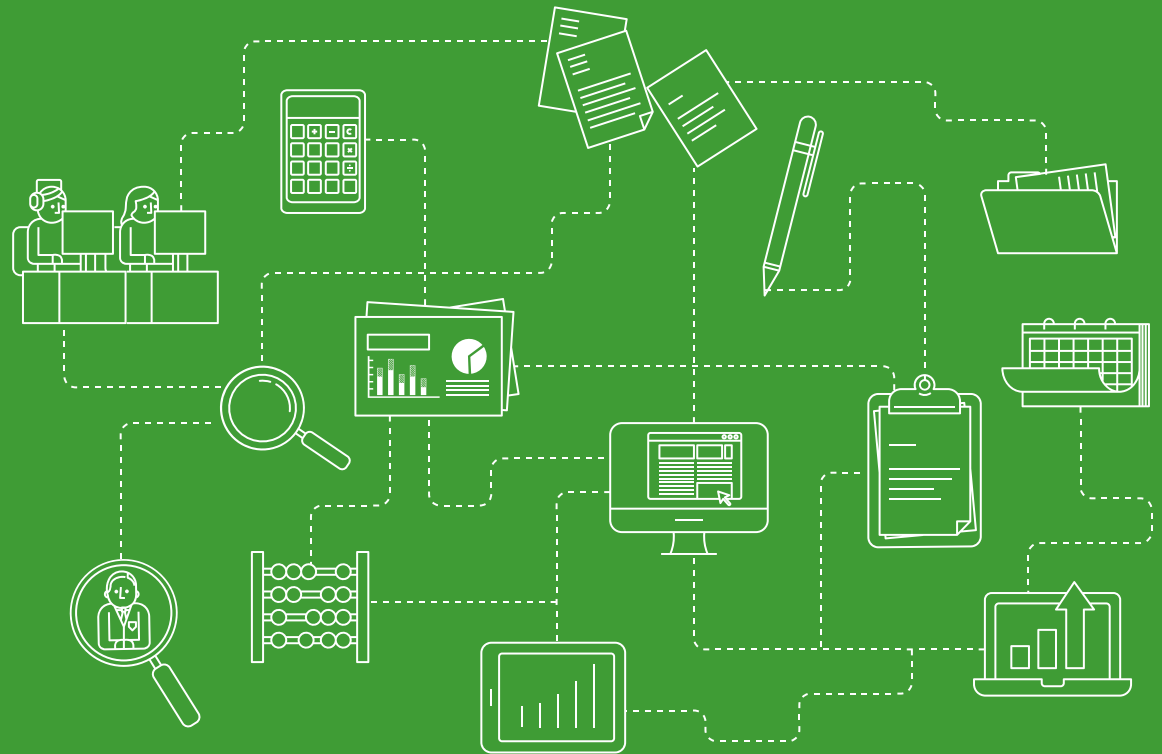
1.2 Themes arising from control observations

Theme	Low	Medium	High
Non-compliance with policies / procedures	6	6	3
Policies and / or procedures	4	7	3
Management or performance information	1	6	0
Governance weakness	2	2	1
Total	13	21	7

Of the control observations raised in the internal audit plan to date, the most common categories are 'Non-Compliance with policies and / procedures' and 'policies and/or procedures'.

Appendices

02



APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2024/25

Those being presented to this meeting are highlighted in bold below.

Assignment	Status / Opinion issued	Actions agreed			Target ETAP	Actual ETAP
		L	M	H		
Procurement	Substantial Assurance	3	1	0	July 2024 (now September 2024)	September 2024
Complaints	Substantial Assurance	2	1	0	September 2024	September 2024
Workforce Planning - Training & Development	Advisory	2	2	1	December 2024	February 2025
Vetting	Partial Assurance	1	3	1	February 2025	February 2025
Asset Management	Reasonable Assurance	2	6	0	February 2025	February 2025
Evidential Management Unit	Minimal Assurance	2	7	5	February 2025	February 2025
Key Financial Controls	Reasonable Assurance	1	1	0	May 2025	May 2025
Follow Up	In Progress				May 2025 (Now July 2025)	-
Collaboration - Shared Services	Refer to notes below - Appendix B				July 2024	Not Applicable
Police, Fire & Crime Priorities	Refer to notes below - Appendix B				February 2025	Not Applicable
HMICFRS Follow Up	Refer to notes below - Appendix B				May 2025	Not Applicable
Transformation Plan – Change Capacity	Refer to notes below - Appendix B				February 2025	Not Applicable

APPENDIX B: OTHER MATTERS

Detailed below are the changes to the 2024/25 audit plan:

The following changes were previously agreed to the audit plan:

- The shared service audit will not proceed as originally planned. This created some capacity within the internal audit schedule, which has been utilised to support the reviews of Vetting and Evidential Management Unit given the issues identified.
- The HMICFRS Follow Up is not required, with this time having been utilised for the additional work undertaken in respect of the Evidential Management Unit, the findings of which are restricted and in the private section of the agenda.

The two additional changes below were agreed with the respective CFO's:

- The Police, Fire and Crime Priorities will not proceed as originally planned.
- The audit of Transformation Plan – Change Capacity has been replaced with more specific reviews including Change Management – PMO and Capital Programme – Southern Area Custody included within the plan for 2025/26. Instead the 2024/25 allocation was used to broaden the coverage to be considered as part of the Finance Controls audit.

Annual Opinions 2024/25

The ETAP should note that the assurances given in our audit assignments are included within our Annual Assurance report. In particular, the ETAP should note that any negative assurance opinions and how these may impact both our Head of Internal Audit Opinions, and your annual report.

The annual report is a separate item on the agenda.

Information and briefings

Since the last ETAP meeting, we have issued the following briefing papers:

Emerging Risk Radar – Spring 2025 - We received 129 survey responses from board members across all industries/sectors as well as drawing on our current emerging risk knowledge in relation to “Given your strategic objectives, what do you see as the emerging events or threats that could impact on your business, either negatively or positively, and that you believe should be watched?” This paper shares the results of that survey.

RSM's Quality Assurance and Improvement Programme - The Global Internal Audit Standards effective from 9 January 2025 requires internal audit to have in place a quality assurance and improvement programme (QAIP) including internal and external assessments. RSM UK Risk Assurance Services LLP is committed to meeting and going beyond the standards to provide quality internal audit services to our clients. In this paper, we share the outcomes of our QAIP, in a year where we have transitioned to the new Standards.

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.

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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 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.

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