



CHIEF CONSTABLE FOR STAFFORDSHIRE

Asset Management

FINAL Internal Audit Report: 6.24/25

13 February 2025

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CONTENTS

Audit outcome overview 3

Summary of management actions 7

Appendices

Detailed findings and actions 9

Appendix A: Categorisation of findings 15

Appendix B: Scope 16

AUDIT OUTCOME OVERVIEW

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

Background and why we did the audit

Our advisory review of asset management undertaken as part of our 2020/21 audit plan identified a number of management actions in relation to the supporting framework of the Tactical Planning Unit, Force Armoury and the Working at Heights and Protest Removal Department.

Therefore this 2024/25 assurance review now seeks to allow the Force to take assurance over the asset management framework in place for non-technical assets, specifically: Personal Protective Equipment (PPE) and Chemical, Bacteriological, Radiological, or Nuclear (CBRN) Suits, Drones, Medical Kits and Miscellaneous Assets, Firearms and Tasers, PAVA Sprays, Working at Heights Assets and Protest Removal Assets.

For each of these we have considered whether:

- Policies and procedures have been established and communicated to staff members regarding the recording, tracking and maintenance of assets;
- Processes are in place for the tagging, logging and storage of each class of asset;
- Processes are in place for checking in and checking out assets; and
- Processes have been established for periodic asset suitability checks / reconciliations / verification checks.

Conclusion: The review has identified that the Tactical Planning Unit, Force Armoury and the Working at Heights and Protest Removal Department have progressed with the development of a framework to manage the related Force assets by establishing a more robust and efficient asset management framework, particularly in relation to Drones, Firearms and Tasers. However, our review has noted that there are still improvements to the framework that are needed to support, document and evidence the application of the control framework.

Internal audit opinion:



Minimal Assurance



Partial Assurance



Reasonable Assurance



Substantial Assurance

Taking account of the issues identified, the Force 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).

Audit themes:



Documented below are the key exceptions identified from our testing which resulted in 6 medium and 2 low priority management actions being agreed:

Checks/Audits:

In relation to CBRN and PPE assets, we identified that the three-monthly check and annual audits should explicitly record the outcome of the checks/audits to ensure that there is a clear audit trail of the checks undertaken. Furthermore, we were advised the Inspector of TPU completes random checks (Garage Days) of the different TPU stores each month, back to the relevant asset register, however these are not documented. Similarly, we were advised that the Inspector of the Working at Height and Protest Removal Assets Team undertakes random spot checks of WAH inventory throughout the year, however, these are also not documented. **(4x Medium)**



Asset registers:

For both Core TPU Equipment and Public Order Equipment, we identified that their asset registers should be further enhanced to capture additional detail for each asset, together with the value of the assets. This would allow for more comprehensive tracking of assets due to more specific details of assets being captured. **(2 x Low)**

There was duplication of assets between the different asset registers that record TPU equipment, as such a reconciliation of the different asset registers that log TPU equipment should be undertaken and any discrepancies investigated. **(Medium)**



PAVA Spray:

The current process and system for the management of PAVA sprays is ineffective, as there have been reoccurring problems where PAVA sprays have been issued without being accounted for (recorded in the INCA system). The Force have recognised this and introduced further controls around who and where PAVA cans can be issued from, to strengthen the control framework and address a known weakness in the previous control framework. As PAVA is a firearm, the Force should investigate whether the management and monitoring of PAVA spray can be administered through the more robust Chronicle system, but we recognise the additional controls implemented should improve the management and control of PAVA sprays. **(Medium)**

Our testing identified well designed and complied with controls in the following areas:



Policy and Procedure:

All asset classes reviewed had policy and procedure in place to detail to staff the asset management processes for the relevant area.



Check in / Check Out Processes:

Our review of the asset classes found that mechanisms for checking in and out assets have been introduced since our last review.

Drones, CBRN equipment, and Core TPU equipment all have a QR code system to record check in/out transactions.

Football / Public Order Equipment have a check in/out tab built into their asset register.

Firearms and Tasers are checked in and out through the chronicle system which maintains a record of all transactions.

Working at Height assets do not have a check in check out process as there is no legal requirement to do so, but end user inspections are recorded on each WAH asset's inspection sheet.



Drones:

Each drone kit has an individual maintenance record that details history of each flight of the drone, as well as all maintenance checks that have been undertaken by the Chief Remote Pilot. This is submitted to the Civil Aviation Authority on an annual basis alongside the Force's an unmanned aircraft systems operations manual.

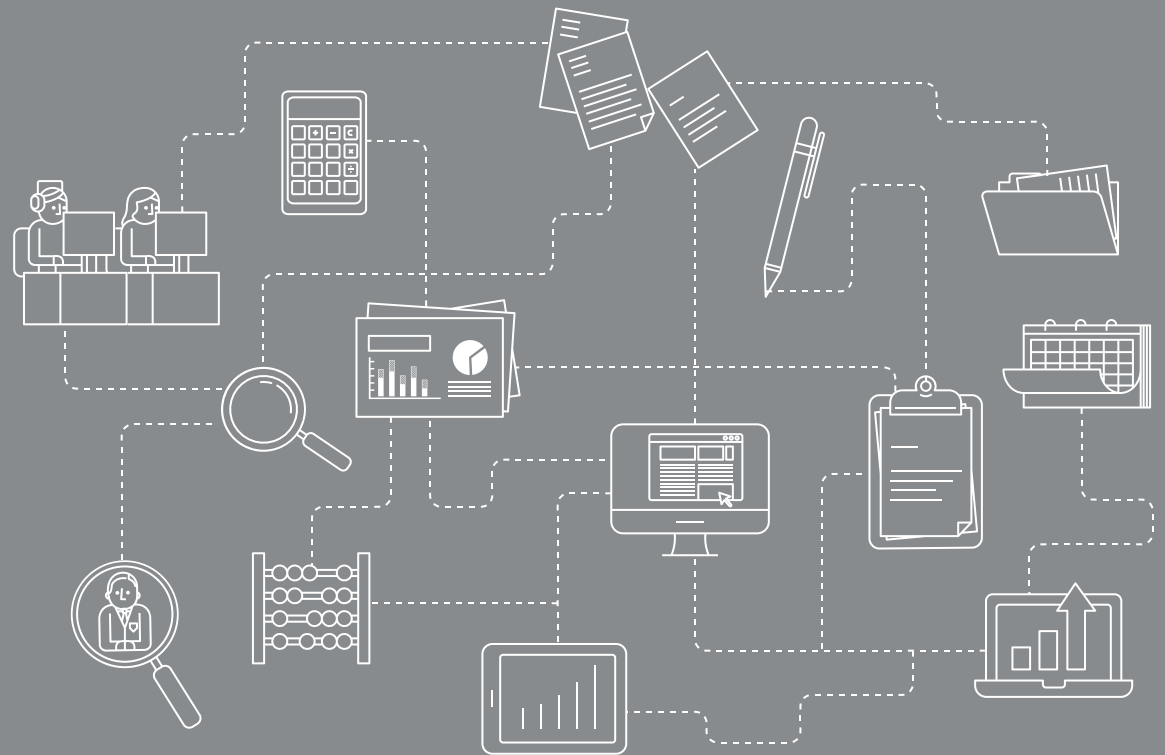


Firearms and Tasers:

Our review confirmed that the Force have robust asset management controls in place for firearms and tasers through the use of the Chronicle system.

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

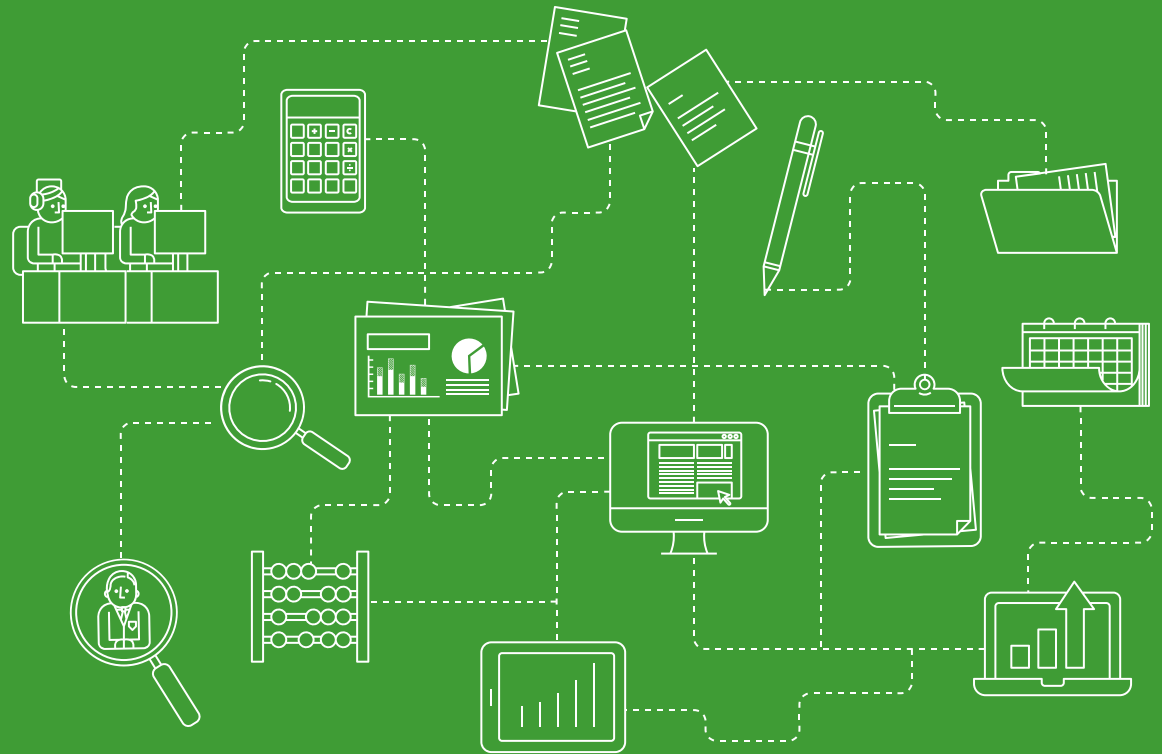
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The sheets for the three monthly checks of CBRN kit should be updated to explicitly capture whether the kit in the store aligns to the check in / check out data. If there is not alignment these reasons should be captured along with any action taken to find and/or replace missing items.	Medium	Inspector (Tactical Planning Unit)	31 January 2025
2	The annual audit of CBRN check should be updated to log the outcome of the check back to Proclus.	Medium	Inspector (Tactical Planning Unit)	31 January 2025
3	The Inspector for TPU will formally document the outcomes / findings from their monthly check of the different TPU stores. The actions required in relation to missing / damaged equipment identified will also be formally documented and shared with the relevant TPU lead to action.	Medium	Inspector (Tactical Planning Unit)	31 January 2025
4	The Core TPU Equipment Kit list will be updated to contain further details on each asset (such as model and serial numbers), together with the value of each asset.	Low	Inspector (Protest, Football and Events), Inspector (Tactical Planning Unit)	31 January 2025
5	The Full Inventory List asset register for Public Order Assets will be fully completed to capture information around asset serial numbers and also asset value	Low	Inspector (Protest, Football, Events)	31 January 2025
6	Reconciliation of the different asset registers that log TPU equipment should be undertaken to ensure that there is no duplication of reporting. This can also be used as an exercise to compare good practice between asset registers (some of which have already been highlighted) in terms of what is recorded and tracked.	Medium	Inspector (Tactical Planning Unit)	31 January 2025
7	The spot checks undertaken by the inspector of the Working at Height and Protest Removal Assets Team should be formally documented with any resulting actions shared with the rest of the Team.	Medium	Inspector (Protest, Football, Events)	31 January 2025
8	As PAVA spray is a firearm, the force will investigate whether the management and monitoring of PAVA spray can be administered through the chronicle system	Medium	Inspector (Armed Policing/Dog Support)	31 March 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.

Area: CBRE and PPE Suits – Periodic Verification and Suitability Checks				
Control	<p>The Force have several different checks in place for CBRN and PPE equipment including:</p> <ul style="list-style-type: none"> Three monthly spot checks of 'personal kit' between check in / check out data and the CBRN store conducted by the Operational and Contingency Planner; Six monthly checks of ancillary CBRN equipment between check in / check out data and the CBRN store conducted by the Operational and Contingency Planner; Annual triangulation of ARV officers' personal kit list, what is in the CBRN store and the Proclus system conducted by the Operational and Contingency Planner with oversight from the Inspector of TPU; and Random spot checks (garage days) between Proclus and the CBRN store conducted by the Inspector of TPU. 			Assessment: Design ✓ Compliance ×
Findings / Implications	<p>We were informed by the Operational and Contingency Planner that every three months they do a check of live and training CBRN kits to the check in check out data to ensure that all 'personal kit' is accounted for. We obtained a copy of the store check that was last undertaken on 15 November 2024. Review of the store check document confirmed it highlighted whose training and live CBRN kit was in the store and whose wasn't. However, we noted that it did not explicitly state where an ARV officers kit was not in the store that this was supposed to be the case and aligned to the check in / check out data or if the kit was missing.</p> <p>Similarly, there is a six-monthly check by the Operational and Contingency Planner of other (ancillary) CBRN equipment such as O2 meters, EPD, Portacount machines, chemical detectors and respirator filters between what is in the store and the stock held. Review of the 15 November 2024 stock take confirmed that it was indicated that the stock in the storeroom reconciled to the total number of stock held.</p> <p>Finally, there is a detailed annual audit whereby each officer that has CBRN kit assigned to them completes a form to detail what kit they hold. The Operational and Contingency Planner with oversight from the Inspector of TPU compares the form completed by the officers to what is held in the storeroom, and this is compared to what is recorded on Proclus to determine whether they have all the kit that they should have. It is also used as a time to note any issues / problems with the kit, although this can also be reported throughout the year when kit is checked in and out.</p> <p>We obtained a copy of the last CBRN kit annual audit undertaken in January 2024. Review of the audit spreadsheet confirmed that it logged the serial number for each piece of kit per ARV officer and also where there was kit missing. Our review of the audit check sheet noted that the expiry date for the CBRN kit was not entered in all cases. However, this information is captured within Proclus by the national CBRN centre, who send out emails when kit is coming up to expiry.</p> <p>Furthermore, our review of the audit check sheet identified that it does not clearly document whether what is held in the store actually matches to Proclus (which is essentially the asset register), as such it was difficult to identify an audit trail of what amendments resulted from the check. This could be improved by adding a column onto the check sheet which records the outcome of the check back to Proclus.</p> <p>The Inspector of TPU informed us that they do random checks (Garage Days) of the different TPU stores each month back to the relevant asset register. The inspector informed us that they undertook a check of the CBRN store in October 2024. However, the outcomes / findings from these checks are not formally documented, as such there is no clear audit trail of the checks undertaken.</p>			
Management Action 1	The sheets for the three monthly checks of CBRN kit should be updated to explicitly capture whether the kit in the store aligns to the check in / check out data. If there is not alignment these reasons should be captured together with any action taken to find and/or replace missing items.	Responsible Owner:	Date:	Priority:
		Inspector (Tactical Planning Unit)	31 January 2025	Medium

Area: CBRE and PPE Suits – Periodic Verification and Suitability Checks				
Management Action 2	The annual audit of CBRN checks should be updated to log the outcome of the check back to Proclus.	Responsible Owner: Inspector (Tactical Planning Unit)	Date: 31 January 2025	Priority: Medium
Management Action 3	The Inspector for TPU will formally document the outcomes / findings from their monthly check of the different TPU stores. The actions required in relation to missing / damaged equipment identified will also be formally documented and shared with the relevant TPU lead to action.	Responsible Owner: Inspector (Tactical Planning Unit)	Date: 31 January 2025	Priority: Medium

Area: Miscellaneous Assets – Core TPU Equipment – Tagging, Logging and Storage				
Control	The TPU Planning Officer maintains a kit list / asset register where each piece of kit is sorted by its position within the shelving units of the Blue Store at HQ.	Assessment:		
		Design		✓
		Compliance		×
Findings / Implications	<p>Core TPU equipment (lights, tents, metal detectors, cameras, cables, etc.) are the responsibility of the TPU Planning Officer. They are stored on three bays of shelving within the Blue Store at HQ which TPU officers can access through a coded entry door.</p> <p>The TPU Planning Officer maintains a kit list / asset register where each piece of kit is sorted by its position within the shelving units. The register is held on the TPU SharePoint with track changes, so all members of the team (including the Inspector for oversight) can see additions / amendments to the register.</p> <p>The TPU Officer informed us that the value of this kit is less than £10,000, but our review of the kit list noted that it could be enhanced through the inclusion of the value of each of the assets, together with more detail (such as serial / model numbers). This would also enable better tracking of the assets for insurance purposes.</p>			
Management Action 4	The Core TPU Equipment Kit list will be updated to contain further details on each asset (such as model and serial numbers), together with the value of each asset.	Responsible Owner: Inspector (Protest, Football and Events), Inspector (Tactical Planning Unit)	Date: 31 January 2025	Priority: Low

Area: Miscellaneous Assets – Core TPU Equipment – Periodic Suitability and Verification Checks				
Control	The TPU Planning Officer conducts a check every six months from the check in / check out spreadsheets back to the kit list.	Assessment:		
		Design		✓
		Compliance		×

Area: Miscellaneous Assets – Core TPU Equipment – Periodic Suitability and Verification Checks

Findings / Implications	<p>The TPU Planning Officer conducts a check every six months from the check in / check out spreadsheets back to the kit list. Our review of the kit list confirmed that the checks are documented on the kit list with the last one being completed on 18 July 2024 with all kit being marked as present in the store. The TPU Planning Officer can chase up missing kit and with the authority of the Chief Superintendent can force a charge if equipment is lost / missing.</p> <p>As previously mentioned, the Inspector of the TPU completes random checks (Garage Days) of the different TPU stores each month back to the relevant asset register. For core TPU equipment this check was last undertaken in November 2024, but as mentioned these checks are not formally documented.</p>
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Management Action	See Management Action 3
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Area: Miscellaneous Assets – Football / Public Order Unit Equipment – Tagging, Logging and Storage

Control	<p>All assets deployed to public order events and incidents must be added to the asset record held within SharePoint.</p> <p>The asset register is available to all those in the Public Order Unit and Tactical Planning Unit via a share drive on a Team's channel as such there is joint accountability over the register as all team members can see changes to it.</p>	<p>Assessment:</p> <p>Design ✓</p> <p>Compliance ×</p>
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Findings / Implications	<p>We were informed by the Lead for Football, Protest, Public Order Public Safety and it is also stipulated in the Policy that all assets deployed to public order events and incidents must be added to the asset record held within SharePoint. We obtained a copy of the Public Order Unit Asset Register which has been newly created. Review of the register highlighted that it is not yet fully completed. Only asset classes B (Public Order Fire Packs), J (Thermal Camera Argus 4), P (Football Unit Assets), R (Stretchers) seem to have been added.</p> <p>We would also note that of the assets that have been added, all the associated fields within the register are not completed. For instance, focusing on asset class P (Football Unit Assets) the asset number, asset type, description and location are complete, but other information such as the serial number, purchase date, purchase cost, and who the asset was added by have not been completed.</p> <p>It is important that all this information is captured within the asset register as it would allow for more comprehensive tracking of assets due to more specific details of assets being captured, and also a more complete record for insurance purposes.</p>
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Management Action 5	The Full Inventory List asset register for Public Order Assets will be fully completed to capture information around asset serial numbers and asset value.	Responsible Owner: Inspector (Protest, Football, Events)	Date: 31 January 2025	Priority: Low
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Area: Protest Removal Team and Working at Heights – Tagging, Logging and Storage

Control	All equipment is kept behind a locked garage door that only 22 working at height officers know the code to (scale of the team) and all officers can access the asset register via the teams share drive.	Assessment:		
		Design	✓	
		Compliance	×	
Findings / Implications	<p>It is outlined in the Policy that "a master kit/ asset register shall be maintained – this will NOT extend to blades/accessories/consumable items (normally less than £50 value) as this are in constant circulation. This list will be shared annually with force insurance and the INSP of the department – all kit can be made available for review and inspection."</p> <p>We were informed that all equipment is kept behind a locked garage door that only 22 working at height officers know the code to (scale of the team) and all officers can access the asset register via the teams share drive.</p> <p>We obtained a copy of the WAH/PRA Asset Register. Review of the register confirmed that each asset was tagged with a number from 1 to 1000, and the following details were documented for each asset (Detailed description of each asset; Quantity of each asset; Value per unit; and Total cost). Assets are also categorised into the following sub classes; Team height kits; Individual heights PPE / kit; F6.2 tools (ground) (van kit & kit 2); Marine; and Forward command and trailers (held with TPU).</p> <p>Our review of the registers noted that some of the assets such as welders, lights and trailers within the forward command and trailers section are included within other TPU asset registers so there may be a risk of duplication. The Protest Removal Team and Working at Heights Trainer/Operator informed us that they included these assets on their asset register as they were responsible for their procurement.</p> <p>To ensure efficient tracking of assets as well as clear accountability over asset areas a reconciliation of the different asset registers that log TPU equipment should be undertaken to ensure that there is no duplication. This can also be used as an exercise to compare good practice between asset registers (some of which have already been highlighted) in terms of what is recorded and tracked.</p>			
Management Action 6	Reconciliation of the different asset registers that log TPU equipment should be undertaken to ensure that there is no duplication of reporting.	Responsible Owner:	Date:	Priority:
	This can also be used as an exercise to compare good practice between asset registers (some of which have already been highlighted) in terms of what is recorded and tracked.	Inspector (Tactical Planning Unit)	31 January 2025	Medium

Area: Protest Removal Team and Working at Heights – Periodic Suitability and Verification Checks

Control	Working at height equipment is subject to periodic inspections (usually 6 or 12 months) as per manufacture guidelines and in accordance with LOLER/PUWER regulations. Each piece of equipment has an inspection sheet that documents the periodic inspections available for review via the Team's share drive.	Assessment:		
	The Inspector of the departments also undertakes random spot checks of WAH inventory throughout the year.	Design	✓	
		Compliance	×	
Findings / Implications	<p>It is outlined in the Policy that equipment will be subject to periodic inspections (usually 6 or 12 months) as per manufacture guidelines and in accordance with LOLER/PUWER regulations. We were informed by the Working at Heights Operator / Trainer that the team have three registered kit inspectors that undertook ARCO course to ensure that they can inspect in line with the LOLER / PUWER regulations. We confirmed through review of the working at heights team share drive that each piece of equipment has an inspection sheet that documents the periodic inspections undertaken by the registered kit inspectors. As the inspection sheets are stored on the sharedrive and organised into folders each member of the team can access the inspection documents when they need to use the equipment.</p>			

Area: Protest Removal Team and Working at Heights – Periodic Suitability and Verification Checks

End user checks are also undertaken each time PRA or WAH assets are used. If a user spots a default upon inspection, they can raise this through the WAH teams channel. The Working at Heights Operator also completes an annual stock check between the store and the asset register to ensure no equipment is missing. Review of the asset register confirmed that this check is simply documented on there with the last check being undertaken on 23 October 2024.

The Working at Heights Operator also informed us that the Inspector of the department undertakes random spot checks of WAH inventory throughout the year, however, at the time of our audit we were not provided with any evidence of these spot checks being undertaken.

Management Action 7	The spot checks undertaken by the Inspector of the Working at Height and Protest Removal Assets Team should be formally documented with any resulting actions shared with the wider Team.	Responsible Owner: Inspector (Protest, Football, Events)	Date: 31 January 2025	Priority: Medium
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Area: PAVA Sprays – Tagging, Logging, Storage and Issue

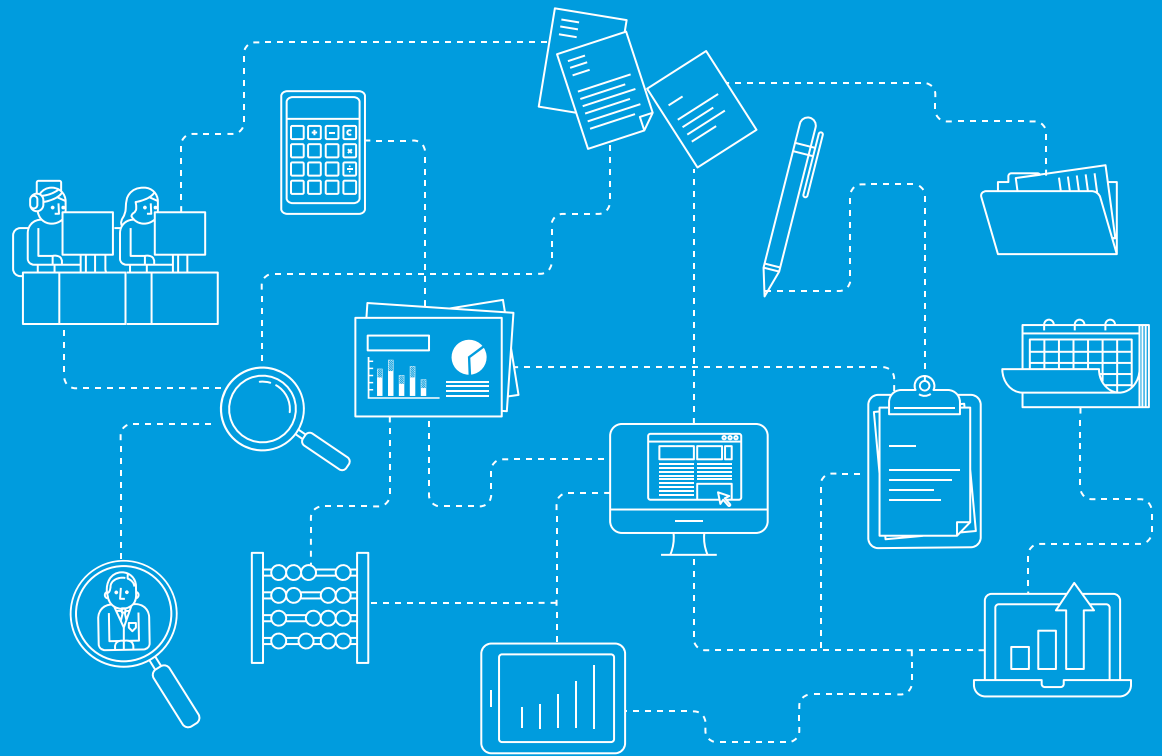
Control	PAVA incapacitant spray cans are mainly held in the Armoury at HQ, but local supplies are also held in safes at stations. PAVA sprays are allocated, tracked and managed via the Inca System, which is administered by the PAVA Manager following notification of PAVA issue by permitted officers.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications	<p>Tagging, Logging and Storage of PAVA spray - We were informed that PAVA incapacitant spray cans are mainly held in the Armoury at HQ, but local supplies are also held in safes at stations in Hanley, Burton, Stafford and Doxey. PAVA sprays are allocated, tracked and managed via the Inca System, which is administered by the PAVA Manager. All officers should have an allocated PAVA spray can as part of their personal kit and are responsible for storing them in their personal lockers when not in use.</p> <p>Each PAVA can has a unique serial number which can be linked to a staff members collar number. Canisters can be tracked on the System at any time, whether they are in storage, transit or with an officer. A warning facility for canister expiry is built into the System to ensure staff members will always have safe and functional canisters in operation. When a PAVA can has been used, or has expired, the can is returned for destruction and a corresponding certificate is issued (confirmed as part of our sample testing).</p> <p>Issue of PAVA spray - Only Inspectors can issue new / replacement cans of PAVA to requesting officers. Inspectors complete a Microsoft form which documents the serial number of the PAVA can issued, which once submitted is sent to the PAVA Manager so they can update the INCA System. However, the PAVA Manager has noted that the issue form is frequently not being completed, resulting in cases where PAVA cans have been issued without there being a record of who they have been issued to.</p> <p>As a result of this, the process is changing so that the supply of PAVA cans will be held at the HQ Armoury with a limited supply of PAVA cans released to ARVs by the PAVA Manager. PAVA cans can then be issued from the ARVs by Armed Response Officers who will be responsible for completing the issue form which is sent to the PAVA Manager to update the Inca System. The rationale for this change is that armed response officers are familiar with the strict processes around checking out of firearms.</p> <p>Due to the issue that the Force have faced with effectively managing PAVA spray stock, we would recommend that PAVA sprays are tracked and monitored through the Chronicle system, similar to tasers and other firearms, as the use of chronicle cards and weapon profiles would provide a more robust and automated audit trail of cans issued. It was highlighted, during the audit, that there may be some logistical challenges with regards to the tagging of PAVA sprays as RFD tags would not be able to be used, but consideration should be given to alternative technologies such as bar codes which can be attached to the PAVA cans so that Chronicle can be used.</p>			
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Management Action 8	As PAVA spray is a firearm, the Force will investigate whether the management and monitoring of PAVA spray can be administered via the Chronicle system	Responsible Owner: Inspector (Armed Policing/Dog Support)	Date: 31 March 2025	Priority: Medium
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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	Agreed actions		
	Low	Medium	High
Asset Management	2	6	0
Total	2	6	0

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 objective.

Objective of the risk under review

Tracking and recording and maintaining and updating records around assets across the business and how the data relating to those assets (for example body worn equipment) is held and retained.

When planning the audit, the following were agreed:

Areas for consideration:

- This review will consider the asset management framework in place for non-technical assets, specifically: Personal Protective Equipment (PPE) and Chemical, Bacteriological, Radiological, or Nuclear (CBRN) Suits, Drones, Medical Kits and Miscellaneous Assets, Firearms and Tasers, PAVA Sprays, Working at Heights Assets and Protest Removal Assets.
- Where necessary, the process for checking in and checking out assets will be reviewed;
- Roles and responsibilities have been defined and documented for the management of assets;
- Policies and procedures have been established and communicated to staff members regarding the recording, tracking and maintenance of assets;
- Processes are in place for the tagging, logging and storage of each class of asset;
- Processes have been established for periodic asset suitability checks / reconciliations / verification checks.

Limitations to the scope of the audit assignment:

- We will not confirm whether assets are appropriate and have been used for business purposes;
- We will not confirm the existence or location of assets, or that their valuations are correct;
- We will not perform any substantive testing, and our audit work will be based upon discussions with key members of staff and the review of policy and procedures in place;
- IT related controls are outside the scope of this audit;
- Legal and regulatory compliance is outside the scope of this review;

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- We will confirm that policies/ procedures/ guidance exist but we will not verify that these are fit for purpose;
 - 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;
 - 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.

Debrief held 12 December 2024
(last information 20 January 2025)

Draft report issued 24 January 2025

Responses received 13 February 2025

Final report issued 13 February 2025

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