



The Police, Fire and Crime Commissioner for Staffordshire and Chief Constable of Staffordshire

Internal Audit Progress Report

22 February 2023

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.





Contents

- 1 Introduction 3
- 2 Reports 4
- Appendix A – Progress against the internal audit plan 2022/2023 5
- Appendix C - Key performance indicators (KPIs)..... 9

1 Introduction

The internal audit plan for 2022/23 was presented to the Ethics, Transparency & Audit Panel on 25th May 2022.

Fieldwork dates have been set for the remaining audits scheduled for 2022/23. Planning meetings have either been held or are scheduled and assignment planning sheets will be issued shortly for a number of the reviews.



Two reports have been finalised since the previous meeting relating to;

- Pay Progression Standard – Preparedness Review (Reasonable Assurance); and
- Health & Safety – Employer Responsibilities including remote working (Partial Assurance).





We have shared with management a number of briefings which are outlined in Appendix B below.

2 Reports

2.1 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		
		L	M	H
Pay Progress Standard – Preparedness Review	Reasonable Assurance	0	1	1
<p>The Force has developed a control framework in anticipation of the PPS, from April 2023 and has begun to ensure Line Managers are aware of their responsibilities within the PPS process. However, areas of non-compliance in the application of the framework have been identified which has resulted in the agreement of one 'High' and one 'Medium' priority management action.</p>				
Health & Safety (Employer Responsibilities including Remote Working)	Partial Assurance	0	2	3
<p>Our review has noted a number of areas for improvement in the current framework. Strengthening of controls around risk assessments is needed to ensure risks facing the Force and Officers are being adequately captured and mitigated.</p>				

Appendix A – Progress against the internal audit plan 2022/2023

Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
Fleet Management – Joint Fire and Police review	Work in Progress		-		February 2023 (will now be May 2023)	
Framework for Compliance with Legal and Regulatory Requirements: Freedom of Information	Final Report issued / Substantial Assurance	2	0	0	November 2022	November 2022
Corporate Resourcing Unit	Final Report issued / Substantial Assurance	1	0	0	November 2022	November 2022
Pay Progression Standard	Final Report issued / Reasonable Assurance	0	1	1	February 2023	February 2023
Health & Safety – Employer Responsibilities (including remote working)	Final Report issued / Partial Assurance	0	2	3	February 2023	February 2023
Property Store	Draft Report issued		-		February 2023 (will now be May 2023)	
Finance System – Upgrade	Work in Progress		-		May 2023	



Assignment	Status / Opinion issued	Actions agreed			Target ETAP per IA plan (revised)	Actual ETAP
		L	M	H		
HR – Training & Development	Audit Started 5 December 2022 (See notes below)		-		February 2023 (will now be presented as part of 2023/24 audit plan)	
Follow Up of Previous Internal Audit Management Actions	March 2023		-		May 2023	
Firearms Licensing	March 2023 (See notes below)				May 2023	
Governance – HMICFRS	March 2023 (See notes below)					
Data Integrity – including vulnerable victims	March 2023 (See notes below)					
Custody Management	Audit resource to be reallocated to Property Store audit as the Independent custody management visit started early in October 2022 – refer to notes below					
Risk Management	See notes below		-		May 2023	
Asset Management (including ICT User Experience)	See notes below		-		May 2023	
Follow Up - Firearms storage and destruction	See notes below		-		May 2023	



Appendix B – Other matters

Changes to the audit plan

Our approach to working with you is to respond to your changing assurance needs. By employing an 'agile' or a 'flexible' approach to our service delivery, we are able to change the focus of audits / audit delivery. There have been several changes to the Internal Audit Programme since the last ETAP meeting. As members were advised at the last ETAP meeting, RSM were meeting with Executive and Management to consider the remaining audits and to determine if they remained appropriate, given the changes in priorities following the recent HMICFRS inspection. As such the following changes have been proposed to ensure internal audit coverage is aligned to your changing priorities and assurance needs;

- To defer the Risk Management, IT User Experience and Asset Management and Follow Up of Firearms audits (all of which have been included within the 2023/24 audit programme);
- Utilising the above allocated resource it is proposed to complete **two** audits around HMICFRS inspection – one particularly to focus on the supporting governance framework that is in place to provide assurance regarding progress towards implementation and oversight of the recommendations arising from the inspection and the second to focus on data integrity specifically with a focus on Niche and vulnerable victims.

In addition to the above, the HR Training & Development audit commenced, however we were informed that the HR Team were involved in delivering a significant amount of work for a forthcoming HMICFRS inspection and given the demand on resource we were requested to defer the audit for a few months. As such, we have included the audit within the 2023/24 audit plan, with a proposed timeframe of September 2023. Consequently, we have brought forward our planned Firearms Licensing audit from 2024/25 to be completed in March 2023.

Annual Opinion 2022/23

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 will need to be noted in the annual report and may result in a qualified or negative annual opinions. We have issued one negative opinion (final report) to date in relation to 2022/23 which will potentially have some impact on the year end opinion. We will keep the CFO's updated as our work progresses and provide an update to the next ETAP.



Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit 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 being used to inform the training needs of our audit teams. The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Following the completion of each product we deliver we attach a brief survey for the client lead to complete. The results of these surveys will be shared at each ETAP.

Updates and briefings

Since the last meeting we have issued the Emergency Services Briefing for December 2022. This has been circulated to members.

Appendix C - Key performance indicators (KPIs)

Delivery			Quality		
	Target	Actual		Target	Actual
Draft reports issued within 10 days of debrief meeting	10 days	10 days	Conformance with PSIAS and IIA Standards	Yes	Yes
			Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	-
Final report issued within 3 days of management response	3 days	1 days	Response time for all general enquiries for assistance	2 working days	1 working day
			Response for emergencies and potential fraud	1 working day	-



For more information contact

Dan Harris, Head of Internal Audit

Daniel.Harris@rsmuk.com

Tel: 07792 948767

rsmuk.com

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 **The Police, Fire and Crime Commissioner for Staffordshire and 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.